



Department of the Treasury  
Internal Revenue Service  
Austin, TX 73301-0023

126364.134433.0508.011 1 AT 0.374 870



Notice	CP59
Tax Year	2011
Notice date	December 10, 2012
Social Security number	XXX-XX-7522
To contact us	1-800-829-8374
Your Caller ID	180999
Select code	52
Page 1 of 4	



ROBERT A MCNEIL  
1302 WAUGH DR 498  
HOUSTON TX 77019-3908



126364

Message about your 2011 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, 2011.

### What you need to do immediately

**If you are required to file a tax return for 2011, please do so immediately.**

- Complete and sign all required tax forms, include a payment for any taxes due, and mail us your return using the envelope provided.
- 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](http://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 deductions from your bank account
  - Payroll deductions
  - Credit card payments

Or, call us at 1-800-829-8374 to discuss your options.

- If you are owed a refund, you must file a return by , or 2 years from the date the tax was paid, whichever is later.


### Or if you don't think you had to file a tax return for 2011

Complete the Response form on Page 3 to indicate whether any of the circumstances below apply to you. Send us the form in the enclosed envelope.

Indicate whether:

- You already filed a tax return for 2011 (if so, send us a signed and dated copy of the return along with your Response form).
- You don't think you are required to file for one of the reasons listed on Page 3.

Continued on back...



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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.
- We may determine your tax for you.

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**Next Steps**

We will 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 2011.

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**Additional information**

- Visit [www.irs.gov/cp59](http://www.irs.gov/cp59)
- 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 01-267-941-1000 (not a toll free number), or visit [www.irs.gov](http://www.irs.gov).
- You may qualify for assistance from a professional tax assistant at a Low Income Taxpayer Clinic that provides help at little or no charge. For additional information, download the Low Income Taxpayer Clinic List (Publication 4134) from [www.irs.gov](http://www.irs.gov) or call 1-800-829-3676 to request a copy.
- 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 4861, Canceled Debts, Foreclosures, Repossessions, and Abandonments, from [www.irs.gov](http://www.irs.gov) or call 1-800-829-3676.
- Keep this notice for your records.

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



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INTERNAL REVENUE SERVICE  
AUSTIN, TX 73301-0023



126364

**Fold Here**

## Response form

Complete both sides of this form and send it to us in the enclosed envelope. Be sure our address shows through the window.

### Provide your contact information

If your address has changed, please make the changes below.

ROBERT A MCNEIL  
1302 WAUGH DR 498  
HOUSTON TX 77019-3908

<input type="checkbox"/>	a.m.	<input type="checkbox"/>	a.m.
<input type="checkbox"/>	p.m.	<input type="checkbox"/>	p.m.
Primary phone	Best time to call	Secondary phone	Best time to call

### 1. Indicate whether any of the following circumstances apply to you

#### If you already filed a tax return

I already filed my tax return for 2011, and I am enclosing a signed and dated copy of the return as verification.

Name(s) shown on return \_\_\_\_\_

Form(s) filed \_\_\_\_\_

Tax return year(s) \_\_\_\_\_ Tax return date(s) \_\_\_\_\_

#### If the person addressed on this notice is deceased

Date of death \_\_\_\_\_

I already filed a Form 1041, Income Tax Return for Estates and Trusts, instead of a Form 1040.

Name shown on tax return \_\_\_\_\_

Employer identification number (EIN) listed on Form 1041 \_\_\_\_\_

Tax return year(s) \_\_\_\_\_

Continued on back...



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Indicate whether any of the following circumstances apply to you — **continued**

**If you don't think you have to file a tax return for 2011**

Explain why you don't think you are required to file a tax return for 2011.  
 Note: The answers to these questions apply to the 2011 tax year only.

**My filing status was:**

- Head of Household
- Married filing jointly
- Married filing separately
- Single
- Qualified widow(er) with dependent child

**The following applied to me:**

- I was 65 or older
- I am blind
- My spouse was 65 or older
- My spouse is blind
- I am not a U.S. citizen or permanent resident
- My work was performed in another country
- I could be claimed as a dependent on someone else's tax return

My total income

Reason for not filing

**If you have a refund from a prior year that you applied to your 2011 taxes or made estimated tax payments for 2011 taxes**

I want to apply the credit to another tax return:  
 Note: You must file a return for 2011 to apply the prior year credit.

Tax form number                      Tax period ending                      SSN

Or:

I want to receive the 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 to us**

Under penalties of perjury, to the best of my knowledge and belief, I declare that all the information I provided on this form, as well as all of the information in my attached income tax return and accompanying schedules and statements, is true, correct and complete.

Signature

Date



Department of the Treasury  
Internal Revenue Service

**Publication 1**

(Rev. May 2005)

Catalog Number 64731W

[www.irs.gov](http://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.*

## 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.

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## 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.

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# 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](http://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.





Department of the Treasury  
**Internal Revenue Service**

**Notice 609**

(Rev. September 2009)

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**Privacy Act Notice**

The Privacy Act of 1974 says that when we ask you for information about yourself, 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. We ask for information to carry out the U.S. tax laws. We need the information to figure and collect the right amount of tax.

Our legal right to ask for information is found in Internal Revenue Code sections 6001, 6011, and 6012 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. Sections 7601-7613 authorize us to examine books and records and ask questions to obtain information we need. Section 6109 and its regulations say that you must show your social security number, employee identification number, or individual taxpayer identification number on what you file. This is so we know who you are and can process your return and other papers. Section 6109 also requires paid return preparers to provide their identifying numbers on the return.

We may give the information to the Department of Justice to enforce the federal civil and criminal tax laws, and to other federal agencies as provided by law. We may also give it to cities, states, the District of Columbia, and to U.S. commonwealths or possessions to carry out their tax laws. 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 provide required information, or provide false or 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 visit our website at [www.irs.gov](http://www.irs.gov), or call or visit any Internal Revenue Service office.

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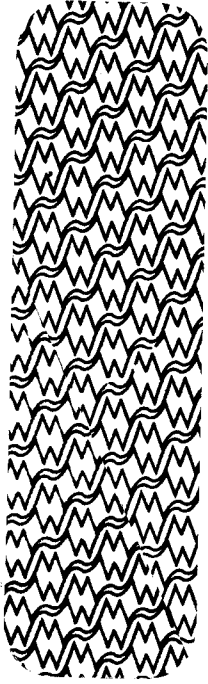


(Please Print)

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Place stamp here.  
Post Office will  
not deliver mail  
without  
proper postage.

**For your protection and better service:**

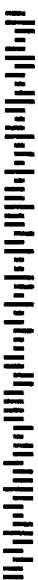
- Enter your taxpayer identifying number, form number and tax period on your check or money order.
- Ensure that the return address shows through the window.
- Do not staple, paper clip or tape check or money order to the notice.
- Do not send cash.

Official Business  
Penalty for Private Use, \$300



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126364.134433.0508.011 1 AM 0.374 870



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