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LETTER KNOWLEDGE BASE CODING:
Contact your local User Support Unit if you need more information.

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*group code
 m1 AD; m2 BC; e1 klmn;
*end
*rule
 if i then /opqrt; if S then ?; if S then /st;
 if W then /pt;
*end
```

Department of the Treasury	Transmittal Number 11-08	Date of Issue 08/01/2011
IDRS CORRESPONDEX	Originating Office SE:W:CP:FPC:NF	Form Number **2269C**
Internal Revenue Service		

Title: Delinquent Individual Return; Insufficient Response/No Record

Number of Copies	Distribution to:	Former Letter
Original and 1	2 to T/P	2269C (Rev. 11-10)
OMB Clearance Number	Expires	
-		IMF

Letters Considered in Revision:

Social Security Number: _________
Form: _________
Tax Period(s) Ended: _________ ________
_________ ________
_________ ________

Dear

A Thank you for your inquiry of _________, about your tax
A account for the above tax year or years.
A
B When we reviewed your tax account for the above tax year or years, we
B found that we needed additional information. Please give this matter
B your prompt attention.
B
C When we reviewed the tax account of _________ for the above
C tax year or years, we found that we needed additional information.
C Please give this matter your prompt attention.

C
D This letter is in response to the inquiry of ___________, from
D _________. We have no record that you authorized _________
D to act for you in this matter. Please notify ________ that we have
D replied directly to you. Please complete a Form 2848, Power of
D Attorney and Declaration of Representative, if you want to authorize a
D third party to represent you. Complete a Form 8821, Tax Information
D Authorization, if you want an appointee to receive and review
D confidential tax information. Visit our website at www.irs.gov or
D call the telephone number listed at the end of this letter for more
D information about these forms.
D
E We searched our records and didn't find your tax return. Please send
E us a newly signed and dated copy or an original Form 1040, U.S.
E Individual Income Tax Return, including all schedules and attachments.
E Include a copy of the front and back of your cancelled check if you
E paid the tax with your return. If you didn't file or weren't required
E to file for this year, please explain why.
E
F We have a credit of $_________ on your account for the above tax
F year. We're unable to locate your tax return for this year. Even if
F you don't owe any tax for this year, you still must file a return to
F get your credit refunded. Please send us a newly signed and dated copy
F or an original Form 1040, U.S. Individual Income Tax Return. If, after
F you complete the return, you're due a refund, please fill in the line
F item in the payment section on the back of the return to claim your
F credit. Write "No Tax Due" on top of the return; then sign, date, and
F return the form to us.
F
G Our records show a reported income amount of $________ under your
G business Employer Identification Number ____________. As the sole
G proprietor of the business, you must file and complete a Form 1040,
G U.S. Individual Income Tax Return, with a Schedule C, Profit or Loss
G From Business (Sole Proprietorship), to report this income. You must
G file a return if you owe self-employment tax on net earnings of at
G least $400.00, even if your income is below the filing requirement.
G
G Note: We consider you self-employed if you carry on a trade or
G business as a sole proprietor.
G
H Our records show that you had income of $___________ from
H ___________, during the above tax year.
H This amount meets the income requirement for filing a Form 1040, U.S.
H Individual Income Tax Return. Please complete the return; then sign,
H date and send it to us. If you owe additional tax, penalty or
H interest, please enclose your check or money order for the amount due.
H
I You may have to file an income tax return since our records indicate
I that you paid mortgage interest totaling more than $10,000.00. If you
I aren't required to file a return, please send us information about the
I sources of the money that you used to make your mortgage payments. For
I example, we need to know if a relative loaned you the money for the
I payments. We also need to know if your spouse provided you with the
I money for the mortgage payments (if you are separated).
I
J We have records of more than one Form 1098, Mortgage Interest
J Statement naming you as a recipient. You must file a Form 1040, U.S.

J Individual Income Tax Return to report rental income, if one or more
J of these mortgage interest statements are for rental properties. If
J you do not receive rental income and you aren't required to file a
J return, please send us information about the sources of the money that
J you used to make your mortgage payments. For example, we need to know
J if a relative loaned you the money for the payments. We also need to
J know if your spouse provided you with the money for the mortgage
J payments (if you are separated).
J
K Although you indicated you were unemployed for the above tax year, our
K records show that you had income of $__________ from __________
K We have no record that you reported this income. Please complete a
K Form 1040, U.S. Individual Income Tax Return; then sign, date and send
K it to us. If you owe additional tax, penalty or interest, please
K enclose your check or money order for the amount due.
K
L We received information that you made a cash transaction in the amount
L of $__________. This cash transaction indicates you may have to file
L a return. We have no record that you filed a federal income tax return
L for the above tax year or years. If you aren't required to file a
L return, please explain why not.
L
M Employers and payers report to us all pension, interest, dividend and
M other income, as well as all salaries and wages, paid to individuals.
M Most of these payments are taxable income to the individuals who
M received them. Our records show that you received income above the
M filing requirement. Please complete a Form 1040, U.S. Individual
M Income Tax Return; then sign, date and return it to us. If you owe
M additional tax, penalty or interest, please enclose your check or
M money order for the amount due.
M
N Our records show that you had self-employment income for the above tax
N year or years. You must file a federal income tax return and pay
N self-employment tax if you had net earnings of $400.00 or more from
N self-employment, even if your income was below the filing requirement.
N Please complete a Form 1040, U.S. Individual Income Tax Return; then
N sign, date and return it to us. If you owe additional tax, penalty or
N interest, please enclose your check or money order for the amount due.
N
O Our records show that you had non-employee compensation of
O $[23 12$]. You have to file a federal income tax return when you
O receive non-employee compensation, even though you may not have other
O requirements to file a return.
O
O Note: If you had net earnings of $400.00 or more from non-employee
O compensation, you also need to file a Schedule SE, Self-Employment Tax
O and pay the self-employment tax.
O
P You're required to make estimated tax payments on your self-employment
P or unearned income, if your estimated income tax and your expected
P gross income for the tax year are more than the amounts shown in the
P instructions for Form 1040ES, Estimated Tax for Individuals. You may
P be required to make these payments even though you have tax withheld
P from other income.
P
Q We're sorry that you are unable to get your Form W-2, Wage and Tax
Q Statement. Please estimate your wages on a Form 4852, Substitute for

Q Form W-2, Wage and Tax Statement, or Form 1099-R, Distributions From
Q Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs,
Q Insurance Contracts, etc. Attach the form to your completed Form 1040,
Q U.S. Individual Income Tax Return. Sign, date and send it to us. If
Q you owe additional tax, penalty or interest, please enclose your check
Q or money order for the amount due.
Q
Q Note: You should file an amended return if you eventually receive a
Q Form W-2, Wage and Tax Statement and the amount on it doesn't agree
Q with the amount you reported on your Form 4852 Distributions From
Q Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs,
Q Insurance Contracts, etc.
Q
R We are sending your income information to you in a different letter.
R You can use this information to prepare your tax return or returns.
R
S We've enclosed the records we have of your income for the year or
S years we've listed above. These records report the type and source of
S the income you received. You can use them to prepare your tax return
S or returns.
S
T We've received and accepted your statement that you had no tax
T liability. We will refund to you any withholding taxes (if you owe no
T other taxes or other legal debts that we are required to collect).
T Please complete, sign, date and send us a Form 1040, U.S. Individual
T Income Tax Return for the tax year or years we've listed above. You
T must file a return within three years of its original due date to
T receive a refund.
T
U You must complete a Schedule D, Capital Gains and Losses with your
U Form 1040, U.S. Individual Income Tax Return to report the sale or
U exchange of a principal residence or real estate. Please read
U Publication 523, Selling Your Home, or Publication 544, Sales and
U Other Dispositions of Assets to see if you can exclude from your
U income the gain from the sale or exchange of real estate.
U
V You must complete a Schedule D, Capital Gains and Losses with your
V Form 1040, U.S. Individual Income Tax Return to report the sale or
V exchange of a capital asset (such as stocks or bonds) from your Form
V 1099-B, Proceeds From Broker and Barter Exchange Transactions. You
V have to report the date you acquired the security that you sold or
V exchanged, along with its original cost (basis). You also must report
V the total gross sales price of the security and the gain or loss from
V the transaction. Please see the instructions (included in the 1040 tax
V return package) for more information on how to complete a Schedule D.
V
V Note: We currently cannot determine your gains or losses until you
V file your tax return.
V
W You may be eligible to receive the Credit for the Elderly or the
W Disabled if you were 65 or over by the end of the tax year. You may
W also be eligible to receive the credit if you were under 65 and
W received taxable disability income. Use the enclosed Schedule R,
W Credit for the Elderly or the Disabled to calculate the credit. Attach
W the schedule to your completed Form 1040, U.S. Individual Income Tax
W Return. If you owe additional tax, penalty or interest, please enclose
W your check or money order for the amount due.

W
X Our records show that you made estimated tax payments, but we have no
X record of receiving your federal income tax return. If you filed a
X return, please send us a newly signed and dated copy of it, along with
X all of its schedules and attachments. If you sent in a check with your
X return, please also send us a photocopy of both sides of the cancelled
X check. If you haven't yet filed a return, complete, sign and date a
X Form 1040, U.S. Individual Income Tax Return. You must file a return
X to claim a refund or other credit, even if you are not otherwise
X required to file.
X
Y You sent us your name and Social Security number. However, we asked
Y for your spouse's name and number. Please send us this information
Y now. If your spouse is deceased, please include their date of death.
Y If you are separated or divorced, please send us your spouse's current
Y address, if you know it.
Y
Z We're returning your Form W-2, Wage and Tax Statement in a different
Z letter. Please complete a Form 1040, U.S. Individual Income Tax
Z Return; then sign, date and return it with your W-2 form. If you owe
Z additional tax, penalty or interest, please enclose your check or
Z money order for the amount due.
Z
0 A dependent child or student is not automatically exempt from having
0 to file a tax return. Your dependent's income requires them to file a
0 federal income tax return. Please read Publication 929, Tax Rules for
0 Children and Dependents, or Publication 17, Your Federal Income Tax
0 (For Individuals), to help you prepare your dependent's tax return.
0
1 We've noted on your account that you indicated you will file your
1 return by __________.
1
2 We've noted on your account that you indicated you will file your
2 return.
2
3 You have to file a Form 8853, Archer MSAs and Long-Term Care Insurance
3 Contracts with your Form 1040, U.S. Individual Income Tax Return,
3 because you received payments under a long-term care insurance
3 contract on a per diem (or other periodic basis) during the above tax
3 year.
3
4 You may be entitled to a refund of overpaid taxes for the above tax
4 year. You must file a return within three years of its original due
4 date to receive a refund. Please complete a Form 1040, U. S.
4 Individual Income Tax Return; then sign, date and return it to us.
4
5 Income from an annuity (unearned income) is not the same as
5 non-taxable income. The only portion of your annuity that is
5 non-taxable is the amount of your original contribution on which you
5 have already paid federal taxes. Please read Publication 721, Tax
5 Guide to U.S. Civil Service Retirement Benefits for help in
5 determining how much of your pension is taxable.
5
6 You can only withdraw money tax free from a traditional Individual
6 Retirement Arrangement (IRA) if you reinvest the money into another
6 traditional IRA within 60 days from its withdrawal date. Since you did
6 not reinvest the money you withdrew from your IRA into another IRA

6 account, it is income subject to income tax, as well as an additional
6 10 or 25 percent early distribution tax penalty.
6

7 Any bank error must be resolved between you and the bank. Please
7 complete a Form 1040, U.S. Individual Income Tax Return and a Form
7 5329, Additional Taxes on Qualified Plans (Including IRAs) and Other
7 Tax-Favored Accounts. Mail us the forms in the enclosed envelope.
7 Please read Publication 590, Individual Retirement Arrangements (IRAs)
7 to help you prepare your return.
7

8 Please contact your local Internal Revenue Service Taxpayer Assistance
8 Center, AARP, or the Tax Counseling for the Elderly for help in
8 preparing your returns. Visit our web site at www.irs.gov and use its
8 search option to find out more about these groups.
8

9 Our records show that, in the above tax year, you had cancelled debt
9 of $_________. Generally, when a debt is cancelled or forgiven,
9 other than as a gift or bequest, the cancelled amount is income.
9 Please read Publication 525, Taxable and Nontaxable Income for more
9 information.
9

a Our records show that you had $_________ in debt cancelled during
a the above tax year. When you miss payments on a loan secured by
a property, the lender may foreclose on the loan or repossess the
a property. The lender's foreclosure or repossession of the property is
a (for tax purposes) a sale or an exchange. This transaction may have a
a capital gain or a loss that could have tax consequences. Please read
a Publication 544, Sales and Other Dispositions of Assets, for more
a information.
a

b If you are a victim of identity theft for the tax year or years we are
b requesting, please send us a completed Form 14039, Identity Theft
b Affidavit and/or a copy of a police report you filed reporting the
b identity theft. You must also send us a copy of a valid U.S. federal
b or state government identification issued to you: a driver's license,
b a state identification card, a Social Security card or a passport are
b all acceptable forms of identification. Use the search option
b "identity theft" at www.irs.gov to find more information about this
b matter.
b

c Our records indicate you need to file a Form 1040, U.S. Individual
c Income Tax Return for the Social Security or Railroad Retirement
c benefits you received. Up to 50 percent and sometimes as much as 85
c percent of these benefits can be taxable. The taxable amount depends
c on your other income and on your filing status. Please read
c Publication 915, Social Security and Equivalent Railroad Retirement
c Benefits for more information. In addition, you can use the worksheet
c within the publication to determine the taxable portion of your
c benefits.
c

d Because of your source of your income, you have to file a Form
d 1040-SS, U.S. Self-Employment Tax Return (Including the Additional
d Child Tax credit for Bona Fide Resident of Puerto Rico), if you are a
d resident of the Virgin Islands, Guam, American Samoa, the Commonwealth
d of the Northern Mariana Islands (CNMI), or Puerto Rico. You have to
d file even if you filed your income tax return where you reside. Please
d complete a Form 1040-SS and then sign, date and return the form to us.

d If you owe additional tax, penalty or interest, please enclose your
d check or money order for the amount due.
d

e ____
e ____
f ____
f

g Make sure any tax return that you send us, whether you are sending an
g original tax return or a copy, is dated and has an original signature,
g as well as your current address.
g

h You can download IRS forms, schedules or publications at our website
h at www.irs.gov/formspubs or you can call us at our toll-free number
h 1-800-TAX-FORM (1-800-829-3676).
h

i Enclosed for your convenience are any forms, schedules or publications
i we may have mentioned in this letter.
i

j We must receive the return we are requesting within ____ days from the
j date of this letter. If we do not, we can prepare a Substitute for
j Return (as allowed under the Internal Revenue Code Section 6020(b)).
j This return will be based on the income information we have and it
j will not give you the exemptions, deductions, credits or allowable
j expenses that you otherwise would have received if you had prepared
j the return yourself.
j

j Therefore, it is in your best interest to prepare, complete and send
j us an income tax return. You can use the enclosed envelope to mail it.
j If you owe additional tax, penalty or interest, please enclose your
j check or money order for the amount due.
j

j Remember -- interest and penalties accrue from the return's original
j due date until the account is paid in full.
j

k Please call _________ at _________ between
k _____________ and _________ if you have any questions. You also
k may write to us at the address at the top of this letter.
k

l Please call us toll free at 1-800-829-______ if you have any questions.
l You also may write to us at the address at the top of this letter.
l

m Please call us toll free at ___________ if you have any
m questions. You also may write to us at the address at the top of this
m letter.
m

n Please contact the office where we've transferred your case if you
n have any questions. You can call ___________ at ______________
n between __________ and ___________. If the number is outside your
n local calling area, there may be a long-distance charge to you. If you
n owe additional tax, penalty or interest, please enclose your check or
n money order for the amount due. You also may write to the office at
n the address on this letter.
n

Please include a copy of this letter in your response when you write;
and, in the spaces below, give us your telephone number with the hours
during which we can reach you and sign the letter. (Keep a copy of
this letter for your records.)

Telephone Number(   )______________________ Hours ____________

Signature ____

Sincerely yours,

Enclosures:
Envelope
Copy of this letter
o Form
p Schedule
q Publication
r Form 1040, U.S. Individual Income Tax Return and Instructions
s Income information attachment
t

Letter 2269C (Rev. 06-2011)