



Department of the Treasury  
Internal Revenue Service  
Fresno, CA 93888-0023

156355.513059.304136.14930 1 AT 0.406 858



DAVID FONTAINE



156355



Notice	CP59
Tax Year	2013
Notice date	December 15, 2014
Social Security number	[Redacted]
To contact us	1-800-829-0922
Your Caller ID	627474
Select code	13
Page 1 of 4	89H



Message about your 2013 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, 2013.

### What you need to do immediately

**If you are required to file a tax return for 2013, 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/Payments](http://www.irs.gov/Payments) for more information about:
    - Installment and payment agreements—download required forms or save time and money by applying online if you qualify
    - Automatic payment deductions from your bank account
    - Payroll deductions
    - Credit card payments
- Or, call us at 1-800-829-0922 to discuss your options.

- If you are owed a refund, you must file a return by April 17, 2017, 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 2013

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 2013 (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.

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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 2013.

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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 4681, 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  
FRESNO, CA 93888-0023



156355



**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.

DAVID FONTAINE

[REDACTED ADDRESS]

<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 2013, 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 2013**

Explain why you don't think you are required to file a tax return for 2013.  
Note: The answers to these questions apply to the 2013 tax year only.

**My filing status was:**

- |  |   |
|--|---|
| <input type="checkbox"/> Head of Household         | <input type="checkbox"/> Single                                   |
| <input type="checkbox"/> Married filing jointly    | <input type="checkbox"/> Qualified widow(er) with dependent child |
| <input type="checkbox"/> Married filing separately |   |

**The following applied to me:**

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

My total income

Reason for not filing

**If you have a refund from a prior year that you applied to your 2013 taxes or made estimated tax payments for 2013 taxes**

- ☐ I want to apply the credit to another tax return:

Note: You must file a return for 2013 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