

Department of the Treasury	Transmittal Number	Date of Issue
	99-07	05/21/1999

	Originating Office	Form Number
	R:R:Q	0109C

IDRS
CORRESPONDEX

Internal
Revenue
Service

Title: Return Requesting Refund Unlocatable or Not Filed; Send Copy

Number of Copies	Distribution to:	Former Letter
Original and 1	2 to TP	0109C (Rev. 07-89)

OMB Clearance Number	Expires	
-		IMF/BMF

Letters Considered in Revision:

Taxpayer Identification Number: [01 12T]
 Tax Period(s): [02 13P] [03 13P]
 [04 13P] [05 13P]
 Form: [06 9V]
 [07 17V]

Dear [-30V]

- A) Thank you for the inquiry [08 5A] [09 13D].
- B) Thank you for your correspondence dated [10 13D].
- C) We are sorry, but we have no record of receiving your tax return for the period shown above, so we must ask you to file again. We have enclosed forms for that purpose.

(Selective paragraph continues)

Please prepare your return as you did the first one, including signatures, and attach copies of the same supporting documents, schedules and forms. Also, please fill in the statement at the end of this letter and attach it to your return.

(Selective paragraph continues)

If your return is in order, you should receive your refund within 6 to 8 weeks after we receive the return. However, we urge you to file as soon as possible because there are restrictions on the payment of refunds if returns are not filed by certain dates.

D) [11 385V]

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- E) Please provide the information requested within 30 days from the date of this letter. If we do not hear from you, your account may reflect incomplete or incorrect information. We have enclosed an envelope for your convenience.
- F) If you have any questions, please call [12 20V] at [13 21V] between the hours of [14 10V] and [15 14V]. If the number is outside your local calling area, there will be a long-distance charge to you.

(Selective paragraph continues)

If you prefer, you may write to us at the address shown at the top of the first page of this letter.

- G) If you have any questions, please call us toll free at 1-800-829-1040. If you prefer, you may write to us at the address shown at the top of the first page of this letter.
- H) If you have any questions, please write to us at the address shown at the top of the first page of this letter. Or, you may call us at [16 12V] between the hours of [17 10V] and [18 14V]. If the number is outside your local calling area, there will be a long-distance charge to you.
- I) If you have any questions, please contact the office where we've transferred your case by calling [19 20V] at [20 12V] between the hours of [21 10V] and [22 14V]. If the number is outside your local calling area, there will be a long-distance charge to you.

(Selective paragraph continues)

If you prefer, you may write to that office at the address we've provided in this letter.

- J) If you have any questions, please call our Customer Service area at 1-800-829-8815 between the hours of [23 10V] and [24 14V]. If you prefer, you may write to us at the address shown at the top of the first page of this letter.

Whenever you write, please include this letter and, in the spaces below, give us your telephone number with the hours we can reach you. Also, you may want to keep a copy of this letter for your records.

Telephone Number () _____ Hours _____

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We apologize for any inconvenience we may have caused you, and thank you for your cooperation.

Sincerely yours,

[25 35S]
[26 35S]

Enclosure(s):

Copy of this letter

- K) Envelope
- L) [27 25V]
- M) Notice [28 9V]
- N) Publication [29 9V]
- O) Form [30 9V]

P) STATEMENT OF NON-RECEIPT OF REFUND SHOWN ON TAX RETURN

I(We) filed a tax return for the year _____ on Form _____ in the Internal Revenue Service office located at _____ on or about _____, 19____, showing a refund due of \$_____. The name(s), taxpayer identifying number(s), and address shown on that return were exactly the same as shown on the attached duplicate return.

I(We) have not received a refund or credit for the amount shown as an overpayment and ask the Internal Revenue Service to accept this return as the original. If I(we) receive two refund checks as a result of filing this return, I(we) will immediately return one of them to the Internal Revenue Service office where the duplicate return was filed.

Under penalties of perjury, I(we) declare that I(we) have examined this statement and, to the best of my(our) knowledge and belief, it is true, correct, and complete.

Date _____, 19__

(Signature of taxpayer)

(Signature of spouse, if a joint return was filed)

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(If business return, signature of (Title)
owner, officer, etc.)

Current address (if different than on return): _____

NOTE: In fill-in 08, use "of" for telephone calls, and "dated"
for correspondence.

NOTE: In fill-ins 15, 18, 22 and 24, use appropriate time zone
(e.g. 10 AM CST)

NOTE: If Sel. C is used, also use Sel. O and P

NOTE: If Sel. E is used, also use Sel. K

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