



LARGE AND MID-SIZE  
BUSINESS DIVISION

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

Date:

Importer Name:

Person to Contact:

Employee Identification Number:

Telephone Number:

Fax Number:

Dear

U.S. Customs and Border Protection Form 5701 (CBP Form 5701) indicates that for the year 20XX you imported a material amount of goods into the United States. However, our records do not indicate a history for you of filing a U.S. Income Tax return. We need to determine if you have a U.S. Income Tax return filing requirement. Therefore, we require the following information to assist us in resolving this matter.

1. If you have filed a U.S. Income Tax return, please provide us the following information:

TIN: \_\_\_\_\_

Tax Year(s) Filed: \_\_\_\_\_

Tax Return Form Number Filed: \_\_\_\_\_

If the filed U.S. Income Tax return form number is 1120F, please complete question 3 and the attached questionnaire.

- 2a. If you have not filed a U.S. Tax Return and believe you are not required to file a U.S. Tax Return, please provide a contemporaneously prepared written explanation or legal opinion, citing specific Code and/or income tax treaty provisions stating the reason(s) why a U.S. Income Tax return filing is not required.

2b. If you don't have a contemporaneously written explanation or legal opinion, please complete the attached questionnaire and return it to the address below within 60 days of the date of this letter.

3. In all instances, please provide a contact person with whom we may follow-up in regards to this matter should that need arise.

Contact name: \_\_\_\_\_

Contact phone number: \_\_\_\_\_

A response within 60 days of the date of this letter is requested. If applicable, in the event we do not receive a response, we may attempt to contact you pursuant to the exchange of information provisions of the tax treaty between the U.S. and (INSERT COUNTRY).

Please contact me if you have any questions. Thank you for your cooperation and we look forward to hearing from you.

Sincerely,

INSERT NAME  
INSERT TITLE  
INSERT ADDRESS LINE 1  
INSERT ADDRESS LINE 2

Enclosures:  
Questionnaire

