



Department of the Treasury
Internal Revenue Service
ACS Support



For your reference

Notice name LT26
Notice date 01/27/2026
Case reference number [REDACTED]
Taxpayer ID number XXX-XX-[REDACTED]

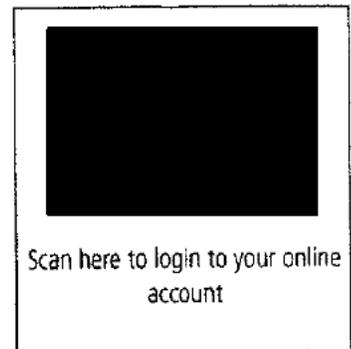
New quick, easy, and secure online information.
Visit [IRS.gov/LT26](https://www.irs.gov/LT26) to learn more and avoid lost time on the phone.

Please file your missing returns.

We're trying to collect unfiled returns from you. We sent previous notices asking for your tax returns for the period listed below. However, we still haven't received any response

What you need to do immediately if you aren't currently working with us:

- **File your missing returns by February 6, 2026.**
Mail in your tax returns and supporting documents to the address in this letter.
If you can't file by February 6, 2026, see "IRS Help" section for more information.
- **Pay as much of your balance as you can now:**
Visit [IRS.gov/Payments](https://www.irs.gov/Payments) to resolve any balances.
- **If you don't believe you have to file or already filed a return:**
Call to speak with an IRS representative and explain your situation.
- **For more information about your account:**
Visit [IRS.gov/Account](https://www.irs.gov/Account) or scan the code to log into your account.



Learn more and avoid waiting on the phone by visiting [IRS.gov/LT26](https://www.irs.gov/LT26). If you can't find what you need online, see "IRS Help" section for more information.

Summary of missing tax returns

Tax period ending	Form number	Name of return
12/31/2023	1040	US INDIVIDUAL INCOME TAX RETURN

If we don't hear from you

If we don't receive your return by February 6, 2026, interest will increase, and additional penalties may apply. You may also be charged with fines and criminal penalties for refusing to comply with the law.

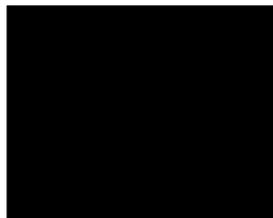
We may also determine your tax for you. This means you may not receive certain deductions or credits that you would otherwise receive if you filed your own return.

IRS help

If you can't find what you need online or need assistance, you can call the **IRS at 800-829-7650**. Find tax forms or publications by visiting [IRS.gov/Forms](https://www.irs.gov/Forms).

You can contact us by mail at the following address. Be sure to include your taxpayer identification number, tax year and the form number you are writing about.

Internal Revenue Service
ACS Support
P.O. Box 24017
Fresno, CA 93779-4017

Taxpayer rights and sources for assistance

Scan here to view the
Taxpayer Advocate website

The Internal Revenue Code (IRC) gives taxpayers specific rights. The Taxpayer Bill of Rights groups these into 10 fundamental rights. See IRC Section 7803(a)(3). IRS employees are responsible for being familiar with and following these rights. For additional information about your taxpayer rights, please see Publication 1, Your Rights as a Taxpayer, or visit [IRS.gov/Taxpayer-Bill-Of-Rights](https://www.irs.gov/Taxpayer-Bill-Of-Rights).

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS that helps taxpayers and protects taxpayers' rights. TAS can offer you help if your tax problem is causing a financial difficulty, you've tried but have been unable to resolve your issue with the IRS, or you believe an IRS system, process, or procedure isn't working as it should. If you qualify for TAS assistance, which is always free, TAS will do everything possible to help you. To learn more, visit [TaxpayerAdvocate.IRS.gov](https://www.TaxpayerAdvocate.IRS.gov) or call 877-777-4778.

Tax professionals who are independent from the IRS may be able to help you.

Low Income Taxpayer Clinics (LITCs) can represent low-income persons before the IRS or in court. LITCs can also help persons who speak English as a second language. Any services provided by an LITC must be for free or a small fee. To find an LITC near you:

- Go to [TaxpayerAdvocate.IRS.gov/LITCmap](https://www.TaxpayerAdvocate.IRS.gov/LITCmap);
- Download IRS Publication 4134, Low Income Taxpayer Clinic List, available at [IRS.gov/Forms](https://www.irs.gov/Forms); or
- Call the IRS toll-free at 800-829-3676 and ask for a copy of Publication 4134.

State bar associations, state or local society of accountants or enrolled agents, or other nonprofit tax professional organizations may also be able to provide referrals.