



Department of the Treasury  
Internal Revenue Service  
Austin, TX 73301-0023  
**Time Sensitive Information – Open Immediately**

IRS Notice CP59

January 5, 2026

## You need to file and pay your 2024 Form 1040 tax return

### What you need to do

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#### If you are required to file:

- **File electronically**, scan the QR code for a step-by-step guide on filing and paying your taxes online.
- **File by mail**, send us your completed and signed return, including a payment for any tax due.

#### If you are not required to file:

- **Complete Form 15103**, 1040 Return Delinquency. Visit [IRS.gov/F15103](https://www.irs.gov/F15103).

**Mail** your form, or **Fax** to 855-800-8106. Protect yourself when sending digital data by understanding the fax service's privacy and security policies.

### If we don't hear from you

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**You may lose your claim to a refund or certain credits.** The Internal Revenue Code sets strict time limits to claim those items.

**We may determine your tax for you.** Applicable penalty and interest charges may continue to accrue on any unpaid balance we determine you owe.

**You may become subject to backup withholding** if you received interest or dividend income and you don't file your return or pay all taxes due. This means we'll notify your payers to withhold a percentage of the dividends and interest you receive.

### For more information

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- Visit [IRS.gov/CP59](https://www.irs.gov/CP59).
- Find tax forms or publications at [IRS.gov/Forms](https://www.irs.gov/Forms) or calling 800-TAX-FORM (800-829-3676).
- Visit [IRS.gov/Transcript](https://www.irs.gov/Transcript) if you need wage and income information.
- Visit [IRS.gov/Payments](https://www.irs.gov/Payments) for all your payment options.
- If you can't find what you need online, call us at 800-829-0922.

Keep this notice for your records.