

Response to IRS Notice CP59

[Your Name]

[Your Address]

[City, State ZIP]

Date: [Insert Date]

Department of the Treasury

Internal Revenue Service

Austin, TX 73303-0023

Re: Notice CP59 — Alleged Non-Filing of Form 1040 for Tax Year 2023

This correspondence is submitted in response to your Notice CP59 dated December 9, 2024.

This response is not a refusal, admission, or concession. It is submitted solely to clarify the administrative record before any further action is taken.

Before any filing obligation may be presumed or enforced, the following threshold matters must be addressed.

1. Authority

Please identify the specific office, officer, or delegated authority asserting the right to require me to file a federal income tax return for the 2023 tax year.

Please also identify the statutory delegation relied upon that authorizes the claimant to compel filing against me personally.

2. Jurisdiction

Please state the jurisdictional basis under which you contend that I am “subject to” the internal revenue laws requiring the filing of a Form 1040 for the 2023 tax year.

In particular, please identify:

- The statute that places me within the class of persons subject to the tax for which filing is allegedly required; and
- The regulation implementing that statute which applies to me, in my specific circumstances, for the year in question.

3. Obligation

Only after authority and jurisdiction are clearly established on the record can any obligation be evaluated.

Accordingly, please identify:

- The specific statutory provision that creates a duty for me to file a Form 1040 for tax year 2023; and
- The implementing regulation that operationalizes that duty as applied to me.

Absent identification of a lawful obligation, no filing duty can be presumed.

4. Preservation of Position

Until these threshold matters are addressed, I do not concede taxpayer status, filing liability, or any associated penalties.

This correspondence is submitted solely to preserve record clarity and to prevent assumption-based enforcement.

Please respond in writing so the record may accurately reflect the basis, if any, for your claims.

Respectfully,

[Your Name]

Without Prejudice

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