YOUR TAX RETURN IS OVERDUE - PLEASE CONTACT US IMMEDIATELY

Our records show that we have not received the following tax return(s) from you.
Form Number: 1040
Title: US INDIVIDUAL INCOME TAX RETURN
Tax period(s): 12-31-2008

1. We request you file your return immediately and pay in full any tax due.

2. If you cannot pay in full, contact us to make arrangements to pay the balance.

3. Failure to file your return and pay any tax due can result in the following:
   - further administrative action, including, but not limited to, assessing your tax based on information we have received, and
   - additional civil and criminal penalties.

If you believe you are not required to file, or if you have previously filed, please contact us at 1-800-829-0922.

If you are out of the country and need assistance, please call 1-215-516-2000 (not a toll-free number).

If you need tax forms, call 1-800-TAX-FORM (1-800-829-3676), or visit our website at www.irs.gov.

*** MORTGAGE FORGIVENESS DEBT RELIEF ACT OF 2007 ***

If you had a debt canceled, also known as Cancellation of Debt (COD), on your principal residence, you may be able to exclude all or part of the amount canceled from your income. You should receive Form 1099-C from your financial institution(s) or other lenders forgiving the debt. For additional information, refer to Publication 4681, Canceled Debts, Foreclosures, Repossessions, and Abandonments,
or you can visit www.irs.gov and type key words "foreclosure and debt cancellation," or "cancellation of debt," or "4681."

*** SPECIAL NOTE ABOUT STOCK SALES ***
Our records indicate you sold stock during calendar year 2008. Please read the instructions for reporting this transaction on Schedule D, (Form 1040), Capital Gains and Losses.

*** MORTGAGE INTEREST PAID ***
Our records indicate you paid more than 50 percent of your reported income in mortgage interest. All income received by you must be reported on your tax return. Mortgage interest should be reported on Schedule A, Itemized Deductions, and attach it to your Form 1040.
"Information About Your Return"

PLEASE COMPLETE AS NECESSARY AND RETURN THIS ENTIRE PAGE

A. If you are not required to file, please complete this section:

My filing status was:
[ ] Single [ ] Head of Household
[ ] Married Filing Jointly [ ] Married Filing Separately
[ ] Qualified Widow(er) With Dependent Child

Check the item(s) that apply to your situation:
[ ] I was 65 or older [ ] Blind
[ ] My spouse was 65 or older [ ] Blind
[ ] I could be claimed as a dependent on another's return.
   Include the Social Security Number (SSN) and name of the
   person who claimed you on their tax return ____________________.
[ ] I am not a U.S. citizen or a green-card holder.
[ ] My work was performed in another country.
My total income for the tax period shown above was $_____________.
Enter here the reason why you are not required to file the tax return listed above:


B. If you have already filed a return, please fill out this section:

Names shown on my tax return (if different than above) are:

My SSN shown on the return ____________________________
My Spouse's SSN (if you filed a joint return) ____________________________
Form:_________ Tax Years:_________ Date filed:_________

C. If your spouse is deceased, complete this section:

Name of deceased spouse ____________________________
SSN of this spouse ____________________________ Date of death ____________
If you filed Form 1041, U.S. Income Tax for Estates and Trusts,
in lieu of Form 1040, complete below:
Employer Identification Number on the tax return ____________________________
Name shown on the tax return ____________________________
Tax year of the return ____________________________

D. If you have a credit on this letter, complete this section:

[ ] Refund the credit balance. You must file a return to get
   a refund of your credit.
[ ] Apply the credit to the tax return, tax year and SSN on
   this letter. My return is enclosed.
[ ] Apply the credit to another tax return, tax year, and SSN
   below:
   Tax Form:_________ Tax Period:_________ SSN:__________________________

Please include your telephone number(s), with your area code
and the best time to call you.

TELEPHONE NUMBER (_____)________________ HOURS _________
TELEPHONE NUMBER (_____)________________ HOURS _________
Under penalties of perjury, I declare that, to the best of my knowledge and belief, the information provided on this form is true, correct, and complete.

Signature

Date
Be sure the IRS address appears in your envelope window.

BODCD-WI
SELCD-88

Notice Number: CP516
Notice Date: 2010-07-05
Tax Period: 200812
Sovereignty Education and Defense Ministry (SEDM) Website

http://sedm.org