

PHILADELPHIA PA 19255-0030

In reply refer to: 0566406835 Oct. 17, 2003 LTR 2269C 200112 30 000

> 06345 BODC: SB

TYRON NC

Social Security Number:

Dear Taxpayer:

Thank you for your reply to our inquiry dated July 21, 2003, about Form 1040 for tax period ended Dec. 31, 2001.

Our records show you had non-employee compensation income of \$53,985.00. You're required to file an income tax return when you receive non-employee compensation, even though you may not otherwise be required to file. If you had net earnings of \$400 or more from non-employee compensation, you also need to file Schedule SE and pay self-employment tax.

Though your reply stated that you have not received any income in the U.S. a substantial amount of income is being reported under your SSN. Upon researching your account it appears that income has been reported under your SSN for the past six years. It would be in your interest to contact us to clarify this matter.

If we do not receive the information or return within 45 days from the date of this letter, we may determine that you're refusing to comply with the law. A taxpayer who intentionally does not file a return can be charged fines and penalties.

In addition, as allowed under Internal Revenue Code Section 6020b, we may prepare your return based on our income information. We will figure your tax and send you a bill for that tax, plus interest and penalty charges.

If you have any questions, please call Mrs. Nesmith at 215-516-5724 between the hours of 9:00 am and 1:00 pm. If the number is outside your local calling area, there will be a long-distance charge to you.

If you prefer, you may write to us at the address shown at the top of the first page of this letter.

Whenever you write, please include this letter and, in the spaces below, give us your telephone number with the hours we can reach you. Also, you may want to keep a copy of this letter for your records.

Telephone Number()	Hours