**Section 710.30 Notification of Delinquent Taxpayers**

At least 90 days prior to disclosure of a delinquent taxpayer appearing on the Notice List, the Department will mail a written notice to the delinquent taxpayer.

a) The notice will be sent by certified mail to the taxpayer's last known address, based on the most current information available in the records maintained by the Department.

b) If any notice is returned to the Department as undeliverable, or the Department determines that a letter is unclaimed by reason of being incorrectly addressed, the Department will use reasonable diligence to determine the current address.

c) The notice will detail the amount and nature of the delinquency and the intended disclosure of the delinquency.

d) The notice will inform the taxpayer of the methods to avoid disclosure set forth in Section 710.40 of this Part.