



Department of the Treasury
 Internal Revenue Service
 P.O. Box 149338 Stop 5501
 Austin, TX 78714-9338

2-D Bar Code

Notice	2566R
Tax year	2017
Notice date	January 28, 2019
Social Security number	XXX-XX-XXXX
To contact us	800-829-1040
Hours of operation	7:00 a.m. to 7:00 p.m., CT
Your caller ID	123456
Page 1 of 8	
ADR Bar code	

TAXPAYER NAME
 ADDRESS
 CITY, STATE ZIP

We still have not received your 2017 Form 1040

We may apply your 2018 refund to tax due

We sent you previous notices asking that you file your tax return Form 1040 for 2017. However, we still have not received any response from you.

You must file your return by February 27, 2019, or we will assess taxes for you using a filing status of "single" or "married filing separate". This means you may not receive certain exemptions, deductions, or credits that you would otherwise receive if you filed your own return.

Summary

Your tax liability (proposed amount)	\$5,500.00
Payments you made	-2,000.00
Failure-to-file penalty	100.00
Failure-to-pay penalty	150.00
Estimated tax penalty	100.00
Interest charges	150.00
Proposed amount due	\$4,000.00

What you need to do immediately

To avoid the assessment of the proposed amount due, and additional penalty and interest charges, **you must file your 2017 tax return by February 27, 2019**. You also have the option to accept our proposed amount due and pay immediately. Keep in mind that this amount may be higher than what you would owe if you filed your own return.

To file your 2017 tax return

- Complete, sign, and date your return, and mail it so we receive it by February 27, 2019. Send it to us using the enclosed envelope, and please be sure to place your Response form on top of your return.
- If you file a joint return, both taxpayers are required to sign.

2-D Bar Code	
Notice	2566R
Tax Year	2017
Notice date	January 28, 2019
Social Security number	XXX-XX-XXXX
Page 2 of 8	

**What you need to do immediately—
continued**

Or to accept the proposed amount due

- Complete, sign, and date the Response form, and mail it to us along with your payment of \$4,000.00 so we receive it by February 27, 2019. Keep in mind that this amount may be higher than what you would owe if you filed your own return.
- If you can't pay the amount due, pay as much as you can now, and make payment arrangements that allow you to pay off the rest over time. Visit www.irs.gov and search "tax payment options" for more information about:
 - Installment and payment agreements—download required forms, or save time and money by applying online if you qualify
 - Payroll deductions
 - Credit card payments

Or if you don't think you had to file a return

Please call 866-xxx-xxxx to speak with an IRS representative and explain your situation.

If we don't hear from you

If we don't receive your 2017 tax return, Response form, or payment from you by February 27, 2019, we will continue processing your case. Interest will also increase and penalties may apply until we receive your 2017 tax return, or you pay the amount due in full.

Proposed tax calculations

This section shows our proposed calculations for tax year 2017. Please review it as you complete your return. Keep in mind we can't accept this page as a return.

Your income

	Reported to IRS
Wages	\$25,150
Taxable interest	1,500
Ordinary dividends	500
Other income	10,000
Total income	\$37,150

Proposed tax calculations—
continued

Your tax and credits

We've calculated the proposed assessment assuming a filing status of "single" or "married filing separate", only one personal exemption, and the standard deduction.

	Reported to IRS
Adjusted gross income	\$37,150
Standard deduction	6,350
Personal exemption allowance	4,050
Taxable income	26,750
Self-employment tax	2,000
Total tax	\$5,550

Your payments

	Reported to IRS
Income tax withheld	\$1,500
Estimated tax payments	500
Total payments	\$2,000
Net tax due	\$3,550

Income reported by others

This section shows you what income information the IRS received about you from others (including your employers, banks, mortgage holders, etc.). If all of your income is not listed here, you must file a tax return. You can't agree to our proposed amount due.

Received from	Address	Account information	Income type	Reported to IRS
BUSINESS NAME	ADDRESS	EIN	Wages	\$25,150
	CITY, ST ZIP	Form W-2	Medicare wages	25,150
			Tax withheld	1,500
			FICA tax withheld	500
			Medicare tax	100

2-D Bar Code	
Notice	2566R
Tax year	2017
Notice date	January 28, 2019
Social Security number	999-99-9999
Page 4 of 8	

Income reported by others—**continued**

State of Louisiana	EIN Form 1099-MISC	Nonemployee compensation	10,000
Scott Credit Union	EIN Form 1099-INT	Interest	1,500

Due to space limitations, we are unable to print all your income information. If you need this information to file your return, please call 866-xxx-xxxx.

Penalties

We are required by law to charge any applicable penalties.

Failure-to-file

Description	Amount
Failure-to-file	\$100.00
When you file your tax return after the due date, we charge a penalty of up to 5% of the unpaid tax per month for no more than 5 months or up to 25% of the unpaid amount. If the return is more than 60 days late, we may charge the minimum of \$205 or 100% of the unpaid tax, whichever is less, for tax returns due after December 31, 2008. We count part of a month as a full month. (Internal Revenue Code section 6651)	

Failure-to-pay

Description	Amount
Failure-to-pay	\$150.00
When you pay your taxes after the due date, we charge a penalty of 0.5% of the unpaid amount due per month, up to 25% of the amount due. We count part of a month as a full month. (Internal Revenue Code section 6651)	

Failure to pay proper estimated tax

Description	Amount
Total failure to pay proper estimated tax	\$100.00
When you don't pay enough taxes due for the year with your quarterly estimated tax payments, we charge a penalty for not properly estimating your tax. For information about estimated tax requirements, download Instructions for Form 2210 or Tax Withholding and Estimated Tax (Publication 505) from www.irs.gov or call us for a copy. (Internal Revenue Code section 6654)	

2-D Bar Code
Notice 2566R
Tax Year 2017
Notice date January 28, 2019
Social Security number XXX-XX-XXXX
Page 5 of 8

Interest charges

We are required by law to charge interest on unpaid tax from the date the tax return was due to the date the tax is paid in full. The interest is charged as long as there is an unpaid amount due, including penalties, if applicable. (Internal Revenue Code section 6601)

Description	Amount
Total interest	\$150.00

We multiply your unpaid tax, penalties, and interest (the amount due) by the interest rate factor to determine the interest due each quarter.

Additional information

- Visit www.irs.gov/cp2566r.
- For information about filing a return, visit www.irs.gov and search keyword "Past Due Return".
- For tax forms, instructions, and publications, visit www.irs.gov or call 800-TAX-FORM (800-829-3676).
- Review the enclosed documents:
 - Publication 1, Your Rights as a Taxpayer
 - Publication 5, Your Appeal Rights
 - Publication 594, The IRS Collection Process
 - Notice 609, Privacy Act Notice
 - Notice 1214, Helpful Contacts for Your "Notice of Deficiency"
- Keep this notice for your records.

If you need assistance, please don't hesitate to contact us at 866-xxx-xxxx.

Low Income Taxpayer Clinics

Assistance can be obtained from individuals and organizations that are independent from the IRS. The Directory of Federal Tax Return Preparers with credentials recognized by the IRS can be found at <http://irs.treasury.gov/rpo/rpo.jsf>. IRS Publication 4134 provides a listing of Low Income Taxpayer Clinics (LITCs) and is available at www.irs.gov. Also, see the LITC page at www.taxpayeradvocate.irs.gov/litcmap. Assistance may also be available from a referral system operated by a state bar association, a state or local society of accountants or enrolled agents or another nonprofit tax professional organization. The decision to obtain assistance from any of these individuals and organizations will not result in the IRS giving preferential treatment in the handling of the issue, dispute or problem. You don't need to seek assistance to contact us. We will be pleased to deal with you directly and help you resolve your situation.

Taxpayer Advocate Service

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS that can help protect your taxpayer rights. TAS can offer you help if your tax problem is causing a hardship, or you've tried but haven't been able to resolve your problem with the IRS. If you qualify for TAS assistance, which is always free, TAS will do everything possible to help you. Visit www.taxpayeradvocate.irs.gov or call 877-777-4778.



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2D Bar Code	
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Page 7 of 8	

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P.O. BOX 149338 STOP 5501
AUSTIN, TX 78714-9338

Response form

Fold here

Please complete this form to indicate whether you're enclosing your return, or agree with the proposed amount due. Attach it to your return, and mail it to us using the enclosed envelope so we receive it by February 27, 2019. Be sure our address shows through the window.

Provide your contact information

If your address has changed, please call 866-xxx-xxxx.

TAXPAYER NAME
ADDRESS
CITY, STATE ZIP

.....	<input type="checkbox"/> a.m.	<input type="checkbox"/> a.m.	
.....	<input type="checkbox"/> p.m.	<input type="checkbox"/> p.m.	
Primary phone number	Best time to call	Secondary phone number	Best time to call

I'm enclosing my return

I am enclosing a signed and dated copy of my 2017 tax return. If you are filing a joint return, both taxpayers are required to sign.

.....	Signature	Date
.....	Signature	Date

2D Bar Code

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Page 8 of 8

I agree with the proposed amount due

I agree with the proposed amount due.

I consent to the assessment of my 2010 income tax and understand that:

- I owe \$4,000.00 and the penalties and interest are calculated to February 27, 2019.
- The IRS is required by law to charge interest on taxes that weren't paid in full by the date my return was due.
- The IRS will continue to charge interest until I've paid the tax in full. Certain penalties may also apply.
- I retain my right to file a return at a later date.

Please sign and return this form. If you've authorized someone by power of attorney, he or she can sign instead. We must have your Power of Attorney and Declaration of Representative (Form 2848) on file, or it must be enclosed.

Signature

Date

Indicate your payment option

I am enclosing (check all that apply):

Full payment of \$4,000.00

Partial payment of \$_____

No payment

A completed Installment Agreement Request (Form 9465)

- Write your Social Security number XXX-XX-XXXX, the tax year 2017 and the form number 1040 on your payment and any correspondence.
- Make your check or money order payable to the United States Treasury.