



Department of Treasury  
Internal Revenue Service  
PO BOX 149338  
Austin TX 78714-9338

TAXPAYER NAME  
ADDRESS  
CITY, STATE ZIP

<b>2D BARCODE</b>	
<b>Notice</b>	CP516
<b>Tax Year</b>	2018
<b>Notice date</b>	February 6, 2019
<b>[Social Security] number</b>	XXX-XX-XXXX
<b>To contact us</b>	Phone 800-829-1040 [+1-267-941-1000]
<b>Your Caller ID:</b>	1234
<b>Select code</b>	
<b>Page 1 of 6</b>	
<b>ADR barcode</b>	

We still haven't received your 2018 Form 1040

## You must file your 2018 tax return

We sent you previous notices asking that you file your tax return Form 1040 for 2018. However, we still haven't received any response from you.

### What you need to do immediately

#### File your 2018 tax return electronically or by mail

- Complete and sign your return, provide your current address, include a payment for any tax due, and mail it to us in the enclosed envelope or fax it to 855-800-XXXX.
- File electronically through an e-file provider (only available within 2 years of the original due date of the return).
- Pay online now at [www.irs.gov/payments](http://www.irs.gov/payments) or mail a payment with your 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. Review all of our payment options in the payment options section of this notice.

#### If you think we made a mistake

Complete the enclosed Response form to tell us you already filed a return or why you think you don't have to file one. Mail your completed Response form to us in the enclosed envelope or fax it to 855-800-XXXX.

### If we don't hear from you

- We may determine your tax for you.
- Penalty and interest charges will accrue on any unpaid balance we determine you owe.
- You risk losing your refund if you don't file your return. If you are due a refund for withholding or estimated taxes, you must file your return to claim it by April 15, 2022 plus any extensions of time to file. The same rule applies to the right to claim tax credits such as the Earned Income Credit.
- If we owe you a refund for another tax year, your unfiled return may delay your refund payment from for the other year.

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## Payment options

### Pay now electronically

We offer free payment options to securely pay your tax bill directly from your checking or savings account. When you pay online or from your mobile device, you can:

- Receive instant confirmation of your payment
- Schedule payments in advance
- Modify or cancel a payment before the due date

You can also pay by debit or credit card for a small fee. To see all of our payment options, visit [www.irs.gov/payments](http://www.irs.gov/payments).

### Payment plans

If you can't pay the full amount you owe, pay as much as you can now and make arrangements to pay your remaining balance. Visit [www.irs.gov/paymentplan](http://www.irs.gov/paymentplan) for more information on installment agreements and online payment agreements. You can also call us at 800-xxx-xxxx to discuss your options.

### Offer in Compromise

An offer in compromise allows you to settle your tax debt for less than the full amount you owe. If we accept your offer, you can pay with either a lump sum cash payment plan or periodic payment plan. To see if you qualify, use the Offer in Compromise Pre-Qualifier tool on our website. For more information, visit [www.irs.gov/offers](http://www.irs.gov/offers).

### Account balance and payment history

For information on how to obtain your current account balance or payment history, go to [www.irs.gov/balancedue](http://www.irs.gov/balancedue).

If you already paid your balance in full within the past 21 days or made payment arrangements, please disregard this notice.

If you think we made a mistake, call 800-xxx-xxxx to review your account.

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## About your return

Our records show you have a credit balance of \$999.99. Please use the enclosed Response form to explain if you want us to apply the credit to another tax year or send you a refund.

We received income information regarding your 2018 tax return.

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**Income reported by others**

We received income information about you from others (such as your employers, banks, mortgage holders, etc.). This information indicates that you should file a tax return for the tax year shown above.

**If you need wage and income information**

You can request a wage and income transcript on Form 4506-T (Request for Transcript of Tax Return), which is available electronically at [www.irs.gov/formspubs](http://www.irs.gov/formspubs). You can also find more information about requesting transcripts at [www.irs.gov/transcript](http://www.irs.gov/transcript).

Please keep in mind that you must include all income you receive on your yearly return, whether it was reported to us or not. Income includes any cash transactions, self-employment income, or miscellaneous income you received from others. Please file your 2018 tax return and any other tax returns you haven't filed.

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**Additional information**

- Visit [www.irs.gov/cp516](http://www.irs.gov/cp516)
- For tax forms, instructions, and publications, visit [www.irs.gov](http://www.irs.gov) or call 800-TAX-FORM (800-829-3676).
- If you are outside the country and need assistance, please call +1-267-941-1000, or visit [www.irs.gov](http://www.irs.gov).
- You may be able to file the return electronically, but this option is limited for late returns. You can e-file within 2 years of the original due date; however, you will need an authorized e-file provider to submit your return on your behalf.
- If you had mortgage debt reduced or discharged due to restructuring or foreclosure, you may qualify for tax relief under the Mortgage Forgiveness Debt Relief Act. For additional information, download Publication 4861, Canceled Debts, Foreclosures, Repossessions, and Abandonments
- Generally, we deal directly with taxpayers or their authorized representatives. However, occasionally we need to speak with other people, such as employees, employers, banks, or neighbors to gather or verify account information. If we contact a third party, the law prohibits us from sharing any more information than is necessary to obtain or verify what we need to know. You have the right to request a list of individuals we contact about your account.
- Keep this notice for your records.

If you need assistance, please don't hesitate to contact us.

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Additional information-continued

### 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](http://www.irs.gov). Also, see the LITC page at [www.taxpayeradvocate.irs.gov/litcmap](http://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, we will do everything possible to help you. Visit [www.taxpayeradvocate.irs.gov](http://www.taxpayeradvocate.irs.gov) or call 877-777-4778.



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Tax return year(s)

Indicate which of the following circumstances apply to you—continued

**If you don't think you had to file a tax return for 2018**

Explain why you don't think you are required to file a tax return for 2018  
Note: The answers to these questions apply to the 2018 tax year only.

**My filing status was:**

- Head of Household
- Married filing jointly
- Married filing separately
- Single
- Qualified widow(er) with dependent child

**The following applied to me:**

- I was 65 or older
- I am blind
- My spouse was 65 or older
- My spouse is blind
- I am not a U.S. citizen or permanent resident
- My work was performed in another country
- I could be claimed as a dependent on someone else's tax return.

My total income

Reason for not filing

**If you have a refund from a prior year that you applied to your 2018 taxes or made estimated tax payments for 2018 taxes**

- I want to apply the credit to another tax return:  
Note: You must file a return for 2018 to apply the prior year credit.

Tax form number	Tax year ending	SSN
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- I want to receive the credit as a refund check.

**Note:** You must file a tax return to be eligible for a refund even though you might not be required to file.

**2. Please sign and mail to us**

Under penalties of perjury, to the best of my knowledge and belief, I declare that all information I provided on this form, as well as all of the information in my attached income tax return and accompanying schedules and statements, is true, correct, and complete.

Signature

Date