



Department of the Treasury
Internal Revenue Service
Philadelphia, PA 19255-0430

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JOHN SMITH
123 N HARRIS ST
HARVARD TX 12345

2D BARCODE	
Notice	CP518
Tax year	2016
Notice date	January 30, 2017
Social security number	NNN-NN-NNNN
To contact us	Phone 1-800-829-0922
Your caller ID:	1234
Select code	
Page 1 of 7	
ADR barcode	

We still haven't received your 2016 Form 1040

You must file your 2016 tax return

We sent you previous notices asking you to file your Form 1040 for 2016. However, we still haven't received a response from you.

What you need to do immediately

File your 2016 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.
- 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 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.

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 17, 2020, 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.

2D BARCODE	
Notice	CP518
Tax year	2016
Notice date	January 30, 2017
Social security number	NNN-NN-NNNN
Select code	
Page 2 of 7	

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.

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 for more information on installment agreements and online payment agreements. You can also call us at 1-800-829-0922 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.

Account balance and payment history

For information on how to obtain your current account balance or payment history, go to 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 1-800-829-0922 to review your account.

About your return

We received income information for your 2016 tax return.

2D BARCODE	
Notice	CP/518
Tax year	2016
Notice date	January 30, 2017
Social security number	NNN-NN-NNNN
Select code	
Page 3 of 7	

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. You can also find more information about requesting transcripts at 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 2016 tax return and any other tax returns you haven't filed.

Additional information

- Visit www.irs.gov/cp518.
- For tax forms, instructions and publications, visit www.irs.gov/formspubs or call 1-800-TAX-FORM (1-800-829-3676).
- If you are outside the country and need assistance, please call 01-267-941-1000 or visit 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.
- You can contact us by mail at the following address. Be sure to include your social security number, the tax year, and the form number you are writing about.
Internal Revenue Service
[street address]
[city, state zip]
- 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.

2D BARCODE	
Notice	CP518
Tax year	2016
Notice date	January 30, 2017
Social security number	NNN-NN-NNNN
Select code	XX

Page 4 of 7

Additional information - **continued**

Low Income Taxpayer Clinics

Low Income Taxpayer Clinics (LITCs) are independent from the IRS. LITCs serve individuals whose income is below a certain level and who need to resolve a tax problem with the IRS. LITCs provide professional representation before the IRS or in court on audits, appeals, tax collection disputes, and other issues for free or for a small fee. For more information and to find an LTC near you, see the LTC page at www.taxpayeradvocate.irs.gov/litcmap or IRS Publication 4134, Low Income Taxpayer Clinic List. This publication is also available by calling 1-800-829-3676 or visiting your local IRS office.

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 1-877-777-4778.

2D BARCODE	
Notice	CP518
Tax year	2016
Notice date	January 30, 2017
Social security number	NNN-NN-NNNN
Select code	
Page 6 of 7	
ADR barcode	

Indicate which of the following circumstances apply to you—**continued**

If the person addressed on this notice is deceased

Date of death: _____

I already filed a Form 1041, Income Tax Return for Estates and Trusts, instead of a Form 1040.

.....
Name shown on tax return

.....
Employer identification number (EIN) listed on Form 1041

.....
Tax return years

If you don't think you had to file a tax return for 2016

Explain why you don't think you are required to file a tax return for 2016
Note: The answers to these questions apply to the 2016 tax year only.

My filing status was:

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

The following applied to me:

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

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My total income

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Reason for not filing

