



Department of the Treasury
Internal Revenue Service
PO BOX 24035
FRESNO CA 93779-4035

Notice	CP518
Tax Year	2018
Notice date	
Social Security number	
To contact us	
Select code	38
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We still haven't received your 2018 Form 1040

You must file your 2018 tax return

We sent you previous notices asking you to 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

- Using your current address, complete and sign your return, include a payment for any tax due, and mail it to us using the enclosed envelope.
Note: If you received an IRS-issued identity protection personal identification number (IP PIN), you must include the IP PIN on your tax return, as directed, when you send it to us. If you're filing a joint return, include each spouse's IP PIN.
- You may be able to file the return electronically (e-file), but this option is limited for late returns. You can e-file within 2 years of the original due date; however, you can't e-file yourself—you will need an authorized e-file provider to submit your return on your behalf.
- Pay online now at www.irs.gov/payments or mail a payment with your return.

If you think we made a mistake

Complete the enclosed Form 15103, Form 1040 Return Delinquency, to tell us you already filed a return or why you think you don't have to file one. Mail your completed Form 15103 to us with the stub below using the enclosed envelope or fax it to 855-800-8107.

If we don't hear from you

- We may determine your tax for you. Penalty and interest charges may continue to 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. If you obtained an extension of time to file, you must file your return by April 15, 2022, plus the period of the 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.

Payment options

Pay online, by phone, or with a mobile device. Visit IRS.gov/payments or the IRS2Go mobile app for all IRS payment options.

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Payment options – continued

If you plan to mail a payment, consider the electronic options at [IRS.gov/payments](https://www.irs.gov/payments) first. It's free to pay from a bank account (Direct Pay) or the Electronic Federal Tax Payment System (EFTPS). You can also schedule payments and receive email notifications.

If you pay by check, money order, or cashier's check, make sure it's payable to the U.S. Treasury.

Can't pay it all now?

- Apply for a payment plan (installment agreement) at [IRS.gov/OPA](https://www.irs.gov/OPA)
- Consider an offer in compromise at [IRS.gov/OIC](https://www.irs.gov/OIC)
- Request a temporary collection delay at [IRS.gov/tempcollectiondelay](https://www.irs.gov/tempcollectiondelay)

To view the amount you owe and your payment history visit [IRS.gov/account](https://www.irs.gov/account).

About your return

We received income information for your 2018 tax return.

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 find more information about requesting transcripts at www.irs.gov/transcript. You can also 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 at no cost.

You must include all income you receive on your tax 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.

Additional information

- Visit www.irs.gov/cp518
- For tax forms, instructions, and publications, visit www.irs.gov/forms-pubs or call 800-TAX-FORM (800-829-3676).
- If you are outside the country and need assistance, please call +1-267-941-1000 (not toll free) or visit www.irs.gov.

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Additional information -- continued

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- 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, refer to Publication 4681, 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.

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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Please detach and return this stub with your completed Form 15103

INTERNAL REVENUE SERVICE
PO BOX 24035
FRESNO CA 93779-4035



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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. Also, see the LTC 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.

Form 1040 Return Delinquency

Complete both sides of this form and send it to us in the enclosed envelope. Be sure our address shows through the window.

Contact information

Social Security Number

Taxpayer name

If your address has changed, make the changes below

Address

City

State

ZIP code

Primary telephone number

Best time to call

☐ a.m.

☐ p.m.

Secondary telephone number

Best time to call

☐ a.m.

☐ p.m.

Indicate whether any of the following circumstances apply to you

If you already filed a tax return

☐ I already filed my tax return for _____ and I am enclosing a signed and dated copy of the return as verification.

Name(s) shown on return

Form(s) filed

Tax return year(s)

Tax return date(s)

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(s) shown on return

Employer identification number (EIN) listed on Form 1041

Tax return year

If you don't think you have to file a tax return for _____

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

My total income

Reason for not filing

Indicate whether any of the following circumstances apply to you (continued)

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

☐ I want to apply the credit to another tax return.

Note: You must file a return for _____ to apply the prior year credit.

Tax form number _____

Tax period ending _____

Social Security Number _____

☐ 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 may not be required to file.

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 _____