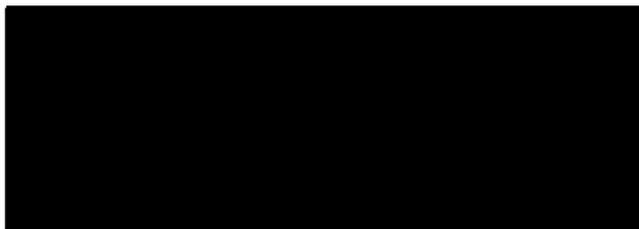




Department of the Treasury  
Internal Revenue Service  
PO BOX 149338  
AUSTIN TX 78714-9338

IRS Notice CP518

**Time Sensitive Information – Open Immediately**



November 3, 2025

## You must file your 2023 tax return

We have sent you prior notices but still haven't heard from you.

### What you need to do immediately

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- **File electronically.** You may be able to file the return electronically if you use a volunteer or paid return preparer. Visit [IRS.gov/HowToFile](https://www.irs.gov/HowToFile) for more information.
- **File by mail.** Using your current address, complete, sign, and mail us your 2023 Form 1040.
- **Pay any tax due** online at [IRS.gov/payments](https://www.irs.gov/payments), use the IRS2GO mobile app or mail a payment with your return.

If you think we made a mistake, visit [IRS.gov/WhoShouldFile](https://www.irs.gov/WhoShouldFile) and check whether you need to file. If you don't need to file, visit [IRS.gov/F15103](https://www.irs.gov/F15103) to download Form 15103, Form 1040 Return Delinquency. You can mail your completed form or fax it to us at 855-800-8107 using either a fax machine or an online fax service. Protect yourself when sending digital data by understanding the fax service's privacy and security policies.

### What may happen if we don't hear from you

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- We may figure your tax for you. You could be charged interest and applicable penalties on any unpaid balance we determine you owe.
- You may not receive available deductions or credits.
- You risk losing your refund. If you're due a refund for withholding or estimated taxes, you must generally file your return within three years of the due date to claim it.

### What are your payment options

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Pay online, by phone, or with a mobile device. Visit [IRS.gov/payments](https://www.irs.gov/payments) or the IRS2Go mobile app for all IRS payment options.

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).



Scan here for help  
paying your taxes

## What you should know about your income

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We received income information indicating you should file a tax return for the tax year shown above.

If you need wage and income information, you can request a transcript online at [IRS.gov/transcript](https://www.irs.gov/transcript) or mail us a completed Form 4506-T, Request for Transcript of Tax Return, which you can get at [IRS.gov/forms](https://www.irs.gov/forms).

When you file, you must include all income you receive including cash transactions, self-employment income, or miscellaneous income you received from others.

## Where you can find more information

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- Visit [IRS.gov/cp518](https://www.irs.gov/cp518) to learn more about this notice.
- For tax forms and publications, visit [IRS.gov/forms](https://www.irs.gov/forms) or call 800-TAX-FORM (800-829-3676).
- If you can't find what you need online, you can call us at 800-829-8374 (International: +1-267-941-1000).
- If you had mortgage debt reduced or discharged, you may qualify for tax relief. For more information, refer to Publication 4681, Canceled Debts, Foreclosures, Repossessions, and Abandonments.

## Taxpayer Advocate Service (TAS)

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS that helps taxpayers and protects taxpayers' rights. TAS can offer you help if your tax problem is causing a financial difficulty, you've tried but been unable to resolve your issue with the IRS, or you believe an IRS system, process, or procedure isn't working as it should. If you qualify for TAS assistance, which is always free, TAS will do everything possible to help you. To learn more, visit [www.taxpayeradvocate.irs.gov](https://www.taxpayeradvocate.irs.gov) or call 877-777-4778.

Tax professionals who are independent from the IRS may be able to help you.

Low Income Taxpayer Clinics (LITCs) can represent low-income persons before the IRS or in court. LITCs can also help persons who speak English as a second language. Any services provided by an LTC must be for free or a small fee. To find an LTC near you:

- Go to [www.taxpayeradvocate.irs.gov/litcmap](https://www.taxpayeradvocate.irs.gov/litcmap);
- Download IRS Publication 4134, Low Income Taxpayer Clinic List, available at [www.irs.gov/forms](https://www.irs.gov/forms); or
- Call the IRS toll-free at 800-829-3676 and ask for a copy of Publication 4134.

State bar associations, state or local societies of accountants or enrolled agents, or other nonprofit tax professional organizations may also be able to provide referrals.