

TAXPAYER NAME ADDRESS CITY, STATE ZIP

2D BARCODE	
Notice	CP515
Tax Year	2018
Notice date	February 6, 2019
Social Security	XXX-XX-XXXX
number	
To contact us	Phone 800-829-1040
Your Caller ID:	1234
Select code	
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ADR barcode	

Message about your 2018 Form 1040

You didn't file a Form 1040 tax return

Our records show that you haven't filed your tax return for the tax year ending December 31, 2018. We sent you a previous notice informing you of this, but the notice may have been returned as undelivered or could not be mailed by the United States Postal Service (USPS).

What you need to do immediately

If you agree that you still need to file your 2018 tax return

- Complete and sign your return, include a payment for any tax due, and mail it to us using the envelope provided or fax it to 855-800-XXXX.
- 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/payments for more information about:
 - Installment and payment agreements—download required forms, or save time and money by applying online if you qualify
 - Automatic payment deductions from your bank account
 - Payroll deductions
 - Credit card payments

Or, call us at 800-xxx-xxxx to discuss your options.

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 3 years and any extension of time to
file. The same rule applies to a right to claim tax credits such as the
Earned Income Credit.

If you think we've made an error

Complete the Response form to explain whether you've already filed a return, or why you think you don't have to file one. Mail your completed Response form to us using 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 may continue to accrue.
- If you are owed a refund for the current tax year, or any prior year, it may be delayed because of this unfiled return.

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About your return

Our records show you have a previous year credit balance of \$999.99. Please indicate on the enclosed Response form whether you want us to apply the credit to another tax year or you would like a refund.

We received income information regarding your 2018 tax return.

Income reported by others

The IRS received income information about you from others (including 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:

- Call the transcript toll-free line: 800-xxx-xxxx.
- Go to www.IRS.gov and enter "Order a Transcript" in the Search box.

Please keep in mind that all income you receive must be included on your yearly return, whether it was reported to us or not. That includes any cash transactions, self-employment or miscellaneous income you received from others. Please file your 2018 tax return and returns for any other tax years in which you did not file.

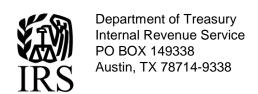
Additional Information

- Visit www.irs.gov/cp515.
- For tax forms, instructions and publications, visit 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 (not a toll-free number), or visit www.irs.gov.
- 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, from www.irs.gov or call 800-xxx-xxxx to request a copy.
- Keep this notice for your records.
 If you need assistance, please don't hesitate to contact us.

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.



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INTERNAL REVENUE SERVICE PO BOX 149338 AUSTIN TX 78714-9338

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If you've already filed your 2018 return, or don't think you had to file one, complete both sides of this form, and mail it to us using the enclosed envelope. Be sure our address shows through the window.

Provide your contact information

If your address has changed, please make the changes below.

TAXPAYER NAME ADDRESS CITY, STATE ZIP

	□ a.m.			□ a.m.		
	D-'			□ p.m.		
	Primary phone	Best time to ca	II Secondary phone	Best time to call		
. Indicate which of the following of	circumstances a	apply				
to you						
If you already filed a tax return	☐ I already filed	my tax return fo	or 2018 and complet	ed the information		
	below. If it has be	een more than	8 weeks since you fi	led your return, please		
	enclose 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)			
	Your Social Security r	number (SSN)	Spouse's Social Security r	number (SPSSN)		
If the person addressed on this notice	Date of death:					
is deceased	□ 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 year(s)					

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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	□ 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			
	$\hfill\Box$ My spouse was 65 or older $\hfill\Box$ I could be claimed as a dependent on				
	☐ My spouse is blind	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	Tax form number	Tax year ending SSN			
	☐ 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			