



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

TAXPAYER NAME  
ADDRESS  
CITY, STATE ZIP

<b>2D BARCODE</b>	
<b>Notice</b>	CP518
<b>Tax year</b>	2018
<b>Notice date</b>	January 30, 2019
<b>Employer ID number</b>	NN-NNNNNNN
<b>To contact us</b>	Phone 800-829-1040
<b>Your caller ID</b>	1234
<b>Select code</b>	
<b>Page 1 of 6</b>	
<b>ADR barcode</b>	

Message about your Form 940

## You didn't file your tax return

We sent you a previous notice asking you to file your Form 940. However, we still haven't received a response from you.

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### Summary of unfiled returns

<u>Form number</u>	<u>Tax period</u>
940	2016

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### What you need to do immediately

#### If you need to file this return

Complete and sign your return, and either mail it to us in the enclosed envelope or fax it to xxx--xxx-xxxx.

#### If you owe a tax payment with your return

Pay electronically now using one of the payment options described in this notice or include your payment with your return in the enclosed envelope.

#### 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 xxx-xxx-xxxx.

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### 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.
- If we owe you a refund for another tax year, your unfiled return may delay your refund payment for the other year.

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## Payment options

### Pay now electronically or by phone

The Electronic Federal Tax Payment System (EFTPS) is a free payment service for paying taxes online or by phone. To use EFTPS, you must enroll online at [www.eftps.gov](http://www.eftps.gov) (registration may take up to 7 business days to take effect) . When you use the EFTPS website, you can:

- Receive instant confirmation of your payment
- Access payment history to review previous payments
- Schedule payments up to 365 days in advance
- Cancel a payment before the scheduled date
- Make a payment 24 hours a day, 7 days a week
- Authorize your financial institution or authorized third party (such as an accountant or payroll provider) to schedule payments for you

You may also be able to pay by debit or credit card for a small fee, depending on the type of tax you owe. 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 how to apply for installment agreements and online payment agreements. You can also call us at 800-829-xxxx to discuss your options.

Small businesses that owe \$25,000 or less in assessed tax, penalty, and interest can also apply online for an In-Business Trust Fund Express Installment Agreement at [www.irs.gov/paymentplan](http://www.irs.gov/paymentplan).

### 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. For more information, visit [www.irs.gov/offers](http://www.irs.gov/offers).

### Payment history

If you made payments through EFTPS, you can log on to your EFTPS account online to review payments you made by phone or online.

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-xxx-xxxx to review your account.

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## About your return

We received information that you indicate you should file a return.

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## Additional information

- Visit [www.irs.gov/cp518](http://www.irs.gov/cp518).
- For tax forms, instructions and publications, visit [www.irs.gov](http://www.irs.gov) or call 1-800-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 can contact us by mail at the address at the top of the first page of this notice. Be sure to include your employer ID number, the tax period, and the form number you are writing about.

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](http://www.taxpayeradvocate.irs.gov) or call 877-777-4778.

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INTERNAL REVENUE SERVICE  
PHILADELPHIA, PA 19255-0430

## Response form

If you already filed your 2016 return or don't think you had to file one, complete both sides of this form and fax it to (855) xxx-xxxx or mail it to us in 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. p.m.		a.m. p.m.
Primary phone	Best time to call	Secondary phone	Best time to call

We have no record of receiving your Form 940 for the tax period ended December 31, 2018.

<b>Form number</b>	<b>Tax period</b>
<b>940</b>	<b>2018</b>

### 1. Indicate whether any of the following circumstances apply to you

#### If you already filed a tax return

- I already filed my tax return for the tax period shown above, and I am enclosing a signed and dated copy of the return as verification.

Names shown on return

Employer ID number listed on the return

Is this Employer ID number different from the one on this notice?    Yes    No

Forms filed	Tax periods	Date tax return was filed
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**If you are filing late**

- I'm enclosing a signed and dated copy of my tax return for the tax period shown above (plus any schedules and attachments).

Explain why you are filing late.

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

**If you don't think you have to file this tax return**

Explain why you don't think you are required to file this tax return:

- I didn't pay wages of \$1,500 or more for non-agricultural employees in any calendar quarter during this tax year.
- I didn't pay cash wages of \$20,000 or more to any agricultural employee during the above tax year.
- I didn't have one or more employees for at least some part of a day in any 20 or more different weeks during this tax year.
- My business is an exempt organization and isn't required to file Form 940.

**If you have a credit or if you already made a payment or deposit**

- I have a credit/payment/deposit and want it applied to the following:

**Note:** You must file a return in order to apply a carry forward credit even though you might not otherwise be required to file.

Tax form	Tax period	Employer identification number (EIN)
Tax form	Tax period	Employer identification number (EIN)

OR:

- I want to receive this credit as a refund check.

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

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**2. Please sign and send this form to us**

Under penalties of perjury, to the best of my knowledge, the information in this form is correct and complete.

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Signature Title Date