



Department of the Treasury
Internal Revenue Service

Notice	CP518
Tax Year	2019
Notice date	June 28, 2021
Social Security number	XXX-XX-XXXX
To contact us	1-800-829-1040
Select code	15103
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We still haven't received your 2019 Form 1040

You must file your 2019 tax return

We sent you previous notices asking you to file your Form 1040 for 2019. However, we still haven't received any response from you.

What you need to do immediately

File your 2019 tax return

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 electronically 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 [redacted].

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 any available deductions, credits or 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, 2023. If you obtained an extension of time to file, you must generally file your return by April 15, 2023, 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.

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Payment options

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).

About your return

Our records show you sold stock during 2019. You need to report this sale on your return. Please read the instructions for reporting this transaction on Schedule D, (Form 1040), Capital Gains and Losses.

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/forms, 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 2019 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 or call 800-TAX-FORM (800-829-3676).
- If you are outside the country and need assistance, please call (not toll free) or visit www.irs.gov.

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Additional information – continued

- 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 (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 or call 1-800-973-1015.

Low Income Taxpayer Clinics (LITC)

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 LITC must be for free or a small fee. To find an LITC near you:

- Go to www.taxpayeradvocate.irs.gov/litcmap;
- Download IRS Publication 4134, Low Income Taxpayer Clinic List available at 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.

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Please detach and return this stub with your completed Form 15103

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