



Department of the Treasury
Internal Revenue Service

Notice	2566R
Tax Year	2016
Notice date	June 28, 2021
Social Security number	[REDACTED]
To contact us	[REDACTED]
Hours of operation	7:00 a.m. to 7:00 p.m. CT
Your Caller ID	[REDACTED]

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ADR Bar Code



We still have not received your 2016 Form 1040

We may apply your 2020 refund to tax due

We sent you previous notices asking that you file your tax return Form 1040 for 2016. However, we still have not received any response from you.

You must file your return by July 28, 2021, or we will assess taxes for you using a filing status of "single" or "married filing separate". This means you may not receive certain exemptions, deductions, or credits that you would otherwise receive if you filed your own return.

Summary

Your tax liability (proposed amount)	[REDACTED]
Payments you made	[REDACTED]
Failure-to-file penalty	[REDACTED]
Failure-to-pay penalty	[REDACTED]
Interest charges	[REDACTED]
Proposed amount due	[REDACTED]

What you need to do immediately

To avoid the assessment of the proposed amount due, and additional penalty and interest charges, **you must file your 2016 tax return by July 28, 2021**. You also have the option to accept our proposed amount due and pay immediately. Keep in mind that this amount may be higher than what you would owe if you filed your own return.

To file your 2016 tax return

- Complete, sign, and date your return, and mail it so we receive it by July 28, 2021. Send it to us using the enclosed envelope, and please be sure to place your Response form on top of your return.
- If you received an IRS-issued identity protection personal identification number (IP PIN) due to identity theft, you must include the IP PIN on the tax return, as directed, when you send it to us. If you're filing a joint return, include each spouse's IP PIN.
- If you file a joint return, both taxpayers are required to sign.

Continued on back...

What you need to do
immediately—**continued**

Or to accept the proposed amount due

- Complete, sign, and date the Response form, and mail it to us along with your payment so we receive it by July 28, 2021. Keep in mind that this amount may be higher than what you would owe if you filed your own return.
- 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 and search "tax payment options" for more information about:
 - Installment and payment agreements—download required forms, or save time and money by applying online if you qualify
 - Payroll deductions
 - Credit card payments

Or if you don't think you had to file a return

Please call to speak with an IRS representative and explain your situation.

If we don't hear from you

If we don't receive your 2016 tax return, Response form, or payment from you by July 28, 2021, we will continue processing your case. Interest will also increase and penalties may apply until we receive your 2016 tax return, or you pay the amount due in full.

Proposed tax calculations

This section shows how we calculated your proposed tax liability for tax year 2016. Please review it as you complete your return. Keep in mind we can't accept this page as a return.

Your income

	Reported to IRS
Wages	
Total income	

Your tax and credits

We've calculated the amount of tax you owe assuming a filing status of "single" or "married filing separate", and the standard deduction. If your delinquent year is 2018 or later, there is no personal exemption due to the Tax Cuts and Jobs Act of 2017.

	Reported to IRS
Adjusted gross income	
Standard deduction	
Personal exemption allowance	
Taxable income	
Income tax	
Total tax	

Proposed tax calculations — **continued**

Your payments

	Reported to IRS
Income tax withheld	
Total payments	
Net tax due	

Income reported by others

This section shows income information we received about you from others (including your employers, banks, mortgage holders, etc.). If all of your income is not listed here, you must file a tax return and include it with your other reported income. You can't agree to the amount due in this notice. If the income information we received about you from others is not your income, or if you suspect based on the income information shown below that you may be a victim of identity theft, please review Publication 5027, which can be found at www.irs.gov/pub/irs-pdf/p5027.pdf.

Received from	Address	Account information	Income type	Reported to IRS

Penalties

We are required by law to charge any applicable penalties. Note, if you don't pay the tax, some of the penalties continue to accrue to the maximum provided by law.

Failure-to-file

Description	Amount
Total Failure-to-file	
<p>We assess a 5% monthly penalty for filing a return late for each month or part of a month the return is late, for up to 5 months. When a penalty for paying late applies for the same month, the amount of the penalty for filing late for that month is reduced by the amount of the penalty for paying late for that month. The penalty for paying late is 1/2% for each month or part of a month. We base the monthly penalty for filing late on the tax required to be shown on the return that you didn't pay by the original return due date, without regard to extensions. We base the monthly penalty for paying late on the net unpaid tax at the beginning of each penalty month following the payment due date for that tax. When an income tax return is more than 60 days late, the minimum penalty is \$205 or 100% of the amount of tax required to be shown on the return that you didn't pay, whichever is less. (Internal Revenue Code Section 6651)</p>	

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Penalties — continued

Failure-to-pay

Description	Amount
Total Failure-to-pay	
<p>We assess a 1/2% monthly penalty for not paying the tax you owe by the due date. We base the monthly penalty for paying late on the net unpaid tax at the beginning of each penalty month following the payment due date for that tax. This penalty applies even if you filed the return on time. We charge the penalty for each month or part of a month the payment is late; however, the penalty can't be more than 25% in total.</p> <ul style="list-style-type: none"> • The due date for payment of the tax shown on a return generally is the return due date, without regard to extensions. • The due date for paying increases in tax is within 21 days of the date of our notice demanding payment (10 business days if the amount in the notice is \$100,000 or more). <p>If we issue a Notice of Intent to Levy and you don't pay the balance due within 10 days of the date of the notice, the penalty for paying late increases to 1% per month. For individuals who filed on time, the penalty decreases to 1/4% per month while an approved installment agreement with the IRS is in effect for payment of that tax. For a detailed computation of the penalty call (Internal Revenue Code Section 6651)</p>	

Interest charges

We are required by law to charge interest when you do not pay your liability on time. Generally, we calculate interest from the due date of your return (regardless of extensions) until you pay the amount you owe in full, including accrued interest and any penalty charges. Interest on some penalties accrues from the date we notify you of the penalty until it is paid in full. Interest on other penalties, such as failure to file a tax return, starts from the due date or extended due date of the return. Interest rates are variable and may change quarterly. (Internal Revenue Code Section 6601)

Description	Amount
Total interest	
<p>We multiply your unpaid tax, penalties, and interest (the amount due) by the interest rate factor to determine the interest due each quarter. Interest will continue to accrue until your unpaid tax, penalties, and interest are paid.</p>	

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Additional information

- Visit www.irs.gov/cp2566r.
- For information about filing a return, visit www.irs.gov and search keyword "Past Due Return."
- For tax forms, instructions, and publications, visit www.irs.gov or call 800-TAX-FORM (800-829-3676).
- Review the enclosed documents:
 - Publication 1, Your Rights as a Taxpayer
 - Publication 5, Your Appeal Rights
 - Publication 594, The IRS Collection Process
 - Notice 609, Privacy Act Notice
 - Notice 1214, Helpful Contacts for Your "Notice of Deficiency"
- Keep this notice for your records.

If you need assistance, please don't hesitate to contact us at [REDACTED]

Low Income Taxpayer Clinics

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;
- Download IRS Publication 4134, Low Income Taxpayer Clinic List available at www.irs.gov/forms-pubs; 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.

Taxpayer Advocate Service

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 have been unable to resolve your issue with 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 877-777-4778.



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INTERNAL REVENUE SERVICE

Fold Here

Response form

Please complete this form to indicate whether you're enclosing your return, or agree with the proposed amount due. Attach it to your return, and send it to us in the enclosed envelope so we receive it by July 28, 2021. Be sure our address shows through the window.

Provide your contact information

If your address has changed, please call [REDACTED].

[REDACTED]
[REDACTED]
[REDACTED]

☐ a.m. ☐ a.m.
☐ p.m. ☐ p.m.

Primary phone number Best time to call Secondary phone number Best time to call

I'm enclosing my return

☐ I am enclosing a signed and dated copy of my **2016** tax return. If you are filing a joint return, both taxpayers are required to sign.

Signature Date
Signature Date

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I agree with the proposed amount due

☐ **I agree with the proposed amount due**

I consent to the assessment of my 2016 income tax and understand that:

- I owe \$[REDACTED] and the penalties and interest are calculated to July 28, 2021.
- The IRS is required by law to charge interest on taxes that weren't paid in full by the date my return was due.
- The IRS will continue to charge interest until I've paid the tax in full. Certain penalties may also apply.
- I retain my right to file a return at a later date.

Please sign and return this form. If you've authorized someone by power of attorney, he or she can sign instead. We must have your Power of Attorney and Declaration of Representative (Form 2848) on file, or it must be enclosed.

Signature _____

Date _____

Indicate your payment option

I am enclosing (check all that apply):

- ☐ Full payment of [REDACTED]
- ☐ Partial payment of \$ _____
- ☐ No payment
- ☐ A completed Installment Agreement Request (Form 9465)

- Write your Social Security number [REDACTED] the tax year 2016, and the form number 1040 on your payment and any correspondence.
- Make your check or money order payable to the United States Treasury.