



Department of the Treasury
Internal Revenue Service



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For your reference

Notice name CP501 Tax year 2018

Notice date

Your caller ID

Taxpayer ID number

New quick, easy, and secure online payments

Visit irs.gov/directpay to avoid additional interest and penalties or time lost on the phone

To: [Redacted]

We recently contacted you about your past due 2018 taxes. You must pay your balance immediately.

Amount Past Due: \$ [Redacted]

You must pay by [Redacted] to stop further penalties and interest.

What You Need To Do Now



Pay online now from your bank

- Quick, free and easy way to pay
- Secure payment directly from your bank account without fees
- Convenient method; just use a computer or mobile device



irs.gov/payments

What You Need

To Verify Your Identity:

- ☐ Filing Status
- ☐ Address

To Pay:

- ☐ Bank Account Number
- ☐ Bank Routing Number

Don't know this information?
You can find your recent tax returns on irs.gov/individuals/get-transcript.
Your bank account and routing numbers are on your check.

How to Pay From Your Bank

1. Go to irs.gov/directpay
2. Select "Make a Payment"
3. Enter the following options:
 - ✓ **Reason for Payment:** Tax Return or Notice
 - ✓ **Apply Payment To:** 1040
 - ✓ **Tax Period for Payment:** December 31, 2018
4. Follow the instructions to verify your identity and submit secure bank information
5. Submit your secure payment

Continued on back...

What you need to do now—continued

If you're a debtor in a bankruptcy case, this notice is for your information only and isn't intended to seek payment outside of the bankruptcy process of taxes due before you filed your petition. You won't receive another notice of the balance due while the automatic stay remains in effect.

If you paid your balance in full, set up a payment plan after receiving a previous notice or we advised you we have suspended enforced collection on your account, disregard this reminder. You can check your payment status on irs.gov/payments.

If you can't find what you need online and still have questions not addressed in this notice, call [REDACTED]

Other Payment Options**To Pay by Card**

1. Go to irs.gov/payments
2. Select "Credit or Debit"
3. Choose a payment processor
4. Pay through the IRS cleared payment processor's website



Additional fees apply when paying by card

**To Pay by Check**

1. Make your check or money order payable to the "United States Treasury"
2. Include the payment stub when you mail your check or money order

When you pay by check, you authorize us to use information from your check to make a one-time electronic fund transfer from your account or process the payment as a check transaction. When we use information from your check to make an electronic fund transfer, funds may be withdrawn from your account as soon as the same day we receive your payment, and you will not receive your check back from your financial institution.

Your Bill Summary

Every day you put off paying, more penalties and interest are added to your bill

Description	Amount
Amount you owed	[REDACTED]
Total interest (Internal Revenue Code Section 6601)	[REDACTED]
Amount due by [REDACTED]	[REDACTED]

For an explanation of your penalties and information on how penalties may be removed or reduced, visit irs.gov/penalties. For an explanation of your interest, visit irs.gov/interest.

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Taxpayer Rights and Sources of Assistance

The Internal Revenue Code (IRC) gives taxpayers specific rights. The Taxpayer Bill of Rights groups these into 10 fundamental rights. See IRC Section 7803(a)(3). IRS employees are responsible for being familiar with and following these rights. For additional information about your taxpayer rights, please see the enclosed Publication 1, Your Rights as a Taxpayer, or visit irs.gov/taxpayer-bill-of-rights.

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 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;
- 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.



Scan here to view the
Taxpayer Advocate Website

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Taxpayer Rights and Sources of Assistance—continued

For more information about this notice, visit irs.gov/cp501.

Can't pay in full right now? Pay as much as you can and set up a monthly payment plan online at irs.gov/opa.

To learn about your other options, visit irs.gov/payments under the topic "Can't Pay Now?"

You can contact us by mail at the following address. Be sure to include your taxpayer identification number, the tax year and the form number you are writing about.

Internal Revenue Service
[REDACTED]

If you have not paid the debt already, a federal tax lien has arisen as a claim against all your property. If you don't pay the amount due immediately or make payment arrangements, we can file a Notice of Federal Tax Lien (NFTL) publicly establishing our priority with your creditors or we may levy (seize your property) subject to any applicable Collection Due Process rights. If we file the NFTL, it may be difficult to sell or borrow against your property.

If you don't believe you owe or don't agree with our intent to file a NFTL, you have the right to request an appeal under the Collection Appeals Program before the NFTL is filed. If you want to file an appeal, call or send us a Collection Appeals Request (Form 9423) to the address at the top of this notice. Call [REDACTED] if you have any questions. For more information about your appeal rights, see Publication 1660 (Collection Appeal Rights).

Note: The CAP is different from the Collection Due Process (CDP) program. CAP addresses appeals when the Service communicates its intent to file an NFTL, while a CDP hearing is offered after the Service files an NFTL for the first time. For additional information, visit irs.gov/compliance/appeals.



Notice	CP501
Notice Date	[REDACTED]
TIN	[REDACTED]

Payment

- Make your check or money order payable to the "United States Treasury".
- On the memo line write your Taxpayer Identification Number [REDACTED], the tax year (2018), and form number (1040).
- Mail this payment stub with your check or money order.

INTERNAL REVENUE SERVICE
[REDACTED]
[REDACTED]

Amount Due: [REDACTED]

Amount due by [REDACTED]