



Department of the Treasury
Internal Revenue Service
PO BOX 24035
FRESNO CA 93779-4035

129259.531572.368792.17112 1 AT 0.406 926



DAVID FONTAINE

129259



Notice	CP518
Tax Year	2013
Notice date	February 9, 2015
Social Security number	[REDACTED]
To contact us	1-800-829-0922
Select code	13
Page 1 of 6	

We still haven't received your 2013 Form 1040

You must file your 2013 tax return

We sent you previous notices asking that you file Form 1040 for 2013. However, we still haven't received a response from you.

What you need to do immediately

If you agree that you still need to file your 2013 tax return

- Complete and sign your return, include a payment for any tax due, and mail it to us using the envelope provided.
 - 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 1-800-829-0922 to discuss your options.
- If you are owed a refund, you must file a return by April 15, 2017, or 2 years from the date the tax was paid, whichever is later.

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.

If we don't hear from you

We may determine your tax for you, and penalty and interest may continue to accrue. If you are owed a refund for the current tax period, it may be delayed because of this unfiled return.



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Page 2 of 6

About your return

We received income information regarding your 2013 tax return.

Income reported by others

The IRS received income information about you from others (including your employers, banks, mortgage holders, etc.). This information identifies you should file a tax return for the tax year shown above. If you need your income information to file a tax return, please call 1-800-829-0922.

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 2013 tax return and any other tax years you did not file.

Additional information

- Visit www.irs.gov/cp518
- For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676). If you are outside the country and need assistance, please call 01-267-341-1000 (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 1-800-829-3676 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

Low Income Taxpayer Clinics (LITCs) are independent from the IRS. Some clinics serve individuals whose income is below a certain level and who need to resolve a tax problem. These clinics provide professional representation before the IRS or in court on audits, appeals, tax collection disputes, and other issues for free or for a small fee. Some clinics can provide information about taxpayer rights and responsibilities in many different languages for individuals who speak English as a second language. For more information and to find a clinic near you, see the LTC page on www.irs.gov/advocate or IRS Publication 4134, Low Income Taxpayer Clinic List. This publication is also available by calling 1-800-829-3676 or at your local IRS office.



Notice	CP518
Tax Year	2013
Notice date	February 9, 2015
Social Security number	[REDACTED]
Select code	13
Page 3 of 6	

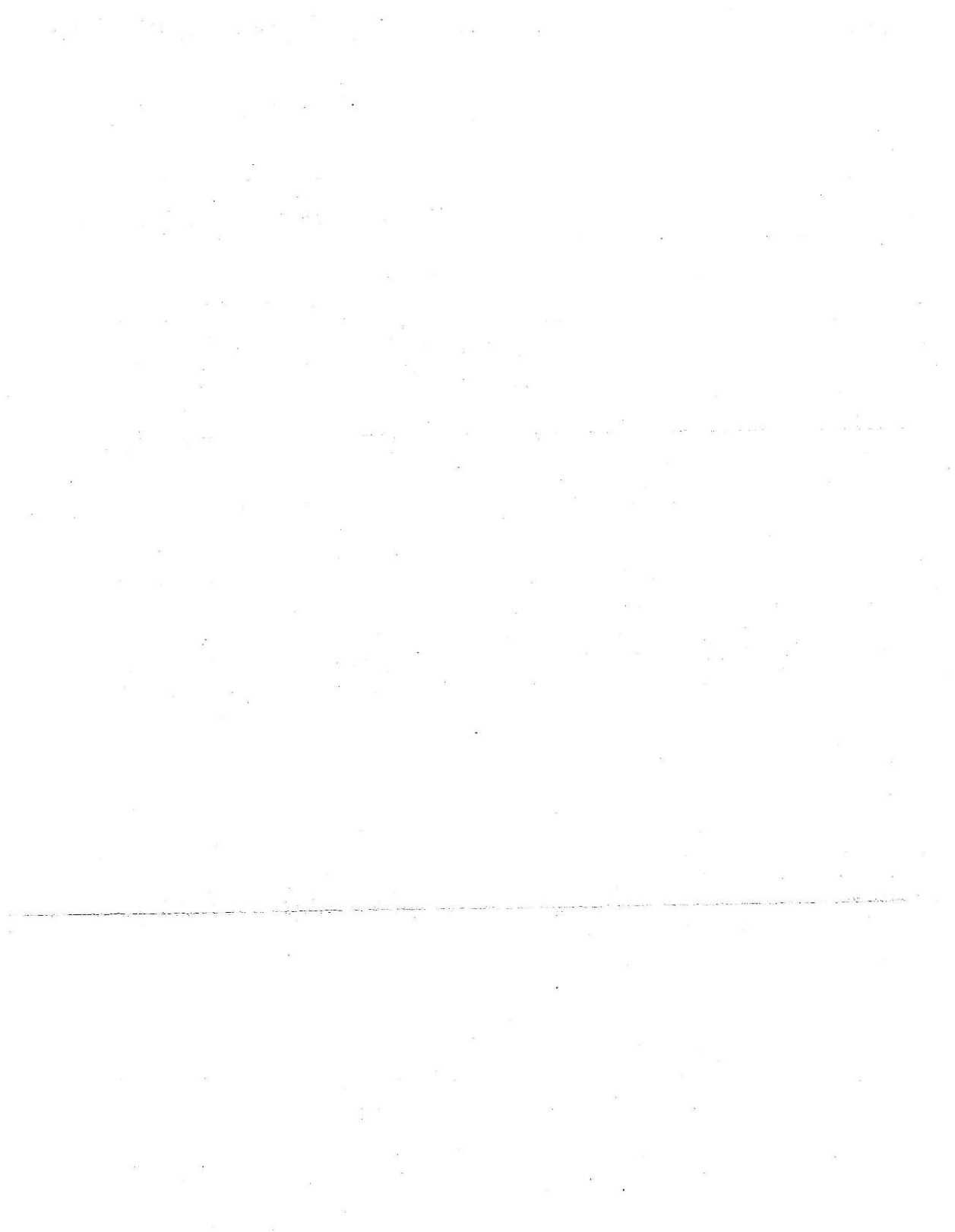
Additional information – **continued**



129259

Taxpayer Advocate Service

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS. We help taxpayers whose problems with the IRS are causing financial difficulties; who have tried but have not been able to resolve their problems with the IRS; and those who believe an IRS system or procedure is not working as it should. If you believe you are eligible for TAS assistance, you can reach TAS by calling the TAS toll-free number at 1-877-777-4778 or TTY/TDD 1-800-829-4059. For more information, go to <http://www.irs.gov/advocate>.





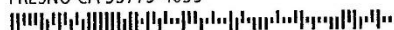
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Page 5 of 6	



INTERNAL REVENUE SERVICE
PO BOX 24035
FRESNO CA 93779-4035



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Fold here

Response form

If you've already filed your 2013 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.

DAVID FONTAINE

[REDACTED ADDRESS]

☐ a.m. ☐ a.m.
☐ p.m. ☐ p.m.

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

1. Indicate which of the following circumstances apply to you

If you have already filed a tax return

- ☐ I already filed my tax return for 2013, and completed the information below. If it has been more than 8 weeks since you filed 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 number(SSN)

Spouse's Social Security number(SPSSN)

If the person addressed on this notice is deceased

Date of death: _____

- ☐ 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)



Notice	CP518
Tax Year	2013
Notice date	February 9, 2015
Social Security number	
Select code	13
Page 6 of 6	

Indicate which of the following circumstances apply to you -continued

If you don't think you had to file a tax return for 2013

Explain why you don't think you are required to file a tax return for 2013.

Note: the answers to these questions apply to the 2013 tax year only.

My filing status was:

- | | |
|--|---|
| <input type="checkbox"/> Head of Household | <input type="checkbox"/> Single |
| <input type="checkbox"/> Married filing jointly | <input type="checkbox"/> Qualified widow(er) with dependent child |
| <input type="checkbox"/> Married filing separately | |

The following applied to me:

- | | |
|--|---|
| <input type="checkbox"/> I was 65 or older | <input type="checkbox"/> I am not a U.S. citizen or permanent resident |
| <input type="checkbox"/> I am blind | <input type="checkbox"/> My work was performed in another country |
| <input type="checkbox"/> My spouse was 65 or older | <input type="checkbox"/> I could be claimed as a dependent on someone else's tax return |
| <input type="checkbox"/> My spouse is blind | |

My total income

Reason for not filing

If you have a refund from a prior year that you applied to your 2013 taxes or estimated tax payments for 2013 taxes

- ☐ I want to apply the credit to another tax return:

Note: You must file a return for 2013 to apply the prior year credit.

Tax form number	Tax year ending	SSN
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- ☐ 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