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PO BOX 149338
AUSTIN TX 78714-9338

** IF YOU HAVE ANY QUESTIONS, **
** REFER TO THIS INFORMATION: **
NUMBER OF THIS NOTICE: CP-518
DATE OF THIS NOTICE: 09-05-2011
TAXPAYER IDENT. NUM: XXX-XX-XXXX
TAX FORM: 1040 XXXXXX
TAX PERIOD: 12-31-2009

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XXX XXXXXX XXXXX XX XXX XXXX
BELLEVUE KY 41073



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YOUR TAX RETURN IS OVERDUE - PLEASE CONTACT US IMMEDIATELY

Our records show that we have not received the following tax return(s) from you.

Form Number: 1040
Title: US INDIVIDUAL INCOME TAX RETURN
Tax period(s): 12-31-2009

1. We request you file your return immediately and pay in full any tax due.
2. If you cannot pay in full, contact us to make arrangements to pay the balance.
3. Failure to file your return and pay any tax due can result in the following:
 - further administrative action, including, but not limited to, assessing your tax based on information we have received, and
 - additional civil and criminal penalties.

If you believe you are not required to file, or if you have previously filed, please contact us at 1-800-XXX-XXXX.

If you are out of the country and need assistance, please call 1-267-XXX-XXXX(not a toll-free number).

If you need tax forms, call 1-800-TAX-FORM (1-800-829-3676), or visit our website at www.irs.gov.

*** MORTGAGE FORGIVENESS DEBT RELIEF ACT OF 2007 ***

If you had a debt canceled, also known as Cancellation of Debt (COD), on your principal residence, you may be able to exclude all or part of the amount canceled from your income. You should receive Form 1099-C from your financial institution(s) or other lenders forgiving the debt. For additional information, refer to Publication 4681, Canceled Debts, Foreclosures, Repossessions, and Abandonments,

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or you can visit www.irs.gov and type key words "foreclosure and debt cancellation," or "cancellation of debt," or "4681."

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"Information About Your Return"

PLEASE COMPLETE AS NECESSARY AND RETURN THIS ENTIRE PAGE

A. If you are not required to file, please complete this section:

My filing status was:

- Single Head of Household
- Married Filing Jointly Married Filing Separately
- Qualified Widow(er) With Dependent Child

Check the item(s) that apply to your situation:

- I was 65 or older Blind
- My spouse was 65 or older Blind
- I could be claimed as a dependent on another's return.

Include the Social Security Number (SSN) and name of the person who claimed you on their tax return _____.

I am not a U.S. citizen or a green-card holder.

My work was performed in another country.

My total income for the tax period shown above was \$_____.

Enter here the reason why you are not required to file the tax return listed above:

B. If you have already filed a return, please fill out this section:

Names shown on my tax return (if different than above) are:

My SSN shown on the return _____

My Spouse's SSN (if you filed a joint return) _____

Form: _____ Tax Years: _____ Date filed: _____

C. If your spouse is deceased, complete this section:

Name of deceased spouse _____

SSN of this spouse _____ Date of death _____

If you filed Form 1041, U.S. Income Tax for Estates and Trusts, in lieu of Form 1040, complete below:

Employer Identification Number on the tax return _____

Name shown on the tax return _____

Tax year of the return _____

D. If you have a credit on this letter, complete this section:

Refund the credit balance. You must file a return to get a refund of your credit.

Apply the credit to the tax return, tax year and SSN on this letter. My return is enclosed.

Apply the credit to another tax return, tax year, and SSN below:

Tax Form: _____ Tax Period: _____ SSN: _____

Please include your telephone number(s), with your area code and the best time to call you.

TELEPHONE NUMBER () _____ HOURS _____

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Under penalties of perjury, I declare that, to the best of my knowledge and belief, the information provided on this form is true, correct, and complete.

Signature

Date