

Individual Taxpayer Notices

Notice/Letter Number	Title	Description
CP80	Unfiled Tax Return	This notice is generally sent when the IRS credited payments and/or other credits to a taxpayer's account for the tax period shown on the notice, but the IRS hasn't received a tax return for that tax period.
CP59 and CP759 (in Spanish).	Unfiled Tax Return(s) - 1st Notice	IRS sends this notice when there is no record of a prior year return being filed.
CP516 and CP616 (in Spanish).	Unfiled Tax Returns – 2nd Notice	Request for information on a delinquent return as there is no record of a return filed.
CP518 and CP618 (in Spanish).	Final Notice – Return Delinquency	This is a final reminder notice when there is no record of a prior year(s) return filed.
CP501	Balance Due – 1st Notice	This notice is a reminder that there is an outstanding balance on a taxpayer's accounts.
CP503	Balance Due – 2nd Notice	This notice is the second reminder that there is an outstanding balance on a taxpayer's accounts.
CP504	Final Balance Due Notice - 3rd Notice, Intent to Levy	The IRS sends this notice when a payment has not been received for an unpaid balance. This notice is a Notice of Intent to Levy (Internal Revenue Code Section 6331 (d)).
2802C	Withholding Compliance letter	This letter is mailed to taxpayers who have been identified as having under-withholding of Federal tax from their wages. This letter provides instructions to the taxpayer on how to properly correct their tax withholding.

Business Notices

Notice/Letter Number	Title	Description
CP259 and CP959 (in Spanish).	Return Delinquency	IRS sends this notice when there is no record of a prior year return being filed.
CP518 and CP618 (in Spanish).	Final Notice – Return Delinquency	This is a final reminder notice that we still have no record of a prior year tax return(s).