 **IRS** Department of the Treasury
Internal Revenue Service
PO BOX 149338
AUSTIN TX 78714-9338

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ROBERT A MCNEIL
4400 MEMORIAL DR APT 1200
HOUSTON TX 77007-7344001

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Be sure the IRS address appears in your envelope window.

B0DCD-SB
SELCD-36

Notice Number: CP518
Notice Date : 2009-01-12
Tax Period : 200712



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INTERNAL REVENUE SERVICE
PO BOX 149338
AUSTIN TX 78714-9338


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** IF YOU HAVE ANY QUESTIONS, **
** REFER TO THIS INFORMATION: **
NUMBER OF THIS NOTICE: CP-518
DATE OF THIS NOTICE: 01-12-2009
TAXPAYER IDENT. NUM: 460-82-7522
TAX FORM: 1040 200906
TAX PERIOD: 12-31-2007


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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): 12-31-2007

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 1-800-829-8374.

If you are out of the country and need assistance, please call 01-215-516-2000 (not a toll free number).

If you need tax forms, call 1-800-TAX-FORM, or visit our Web Site at www.irs.gov.

*** SPECIAL NOTE ABOUT NONEMPLOYEE COMPENSATION INCOME ***

Our records indicate you received nonemployee compensation during calendar year 2007. This income could be subject to self-employment tax if your net earnings are \$400 or more. Please read the instructions for reporting self-employment tax on Schedule SE (Form 1040), Self-Employment Tax.

Note: In order to get social security credit for your self-employment earnings, you need to file tax returns within 3 years, 3 months, and

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15 days after the end of the calendar year in which you earned the self-employment income.

*** SELF-EMPLOYMENT TAX ***

You reported self-employment tax on your prior tax return. Please read the instructions for reporting self-employment tax on Schedule SE (Form 1040), Social Security Self-Employment Tax. Note: In order to get Social Security credit for your self-employment earnings, you need to file tax returns within 3 years, 3 months, and 15 days after the end of the calendar year in which you earned the self-employment income.

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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

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

Tell us 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 Social Security Number(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 _____

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 _____
TELEPHONE NUMBER (____)_____ HOURS _____

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



Department of the Treasury
Internal Revenue Service

Notice 1155 (CG/EN/SP)
Disaster Relief from the IRS

If you have been impacted by the recent disaster in your area and are unable to meet your tax obligations, the IRS may be able to assist with payment and filing extensions, and if qualified, with an expedited tax refund for casualty losses. Please call the IRS Disaster Hotline at 1-866-562-5227 to find out what type of administrative tax relief is available.

For assistance in calculating any disaster loss, please call 1-800-829-3676 and order Publication 2194, *Disaster Losses Kit for Individuals* or Publication 2194-B, *Disaster Losses Kit for Businesses*. If you have access to the Internet you may log on to www.irs.gov and use the keyword "disaster" to view additional information.

Aviso 1155

Alivio de Desastre por parte del IRS

Si usted ha sido impactado por el reciente desastre en su área y no ha podido cumplir con sus obligaciones tributarias, el IRS podría ayudarle a extender el término para el pago y presentación, y si califica, con un reembolso rápido del impuesto por las pérdidas fortuitas. Por favor llame a la Línea de Emergencia del IRS al 1-866-562-5227, para averiguar qué tipo de alivio administrativo tributario está disponible.

Para ayudarle a calcular cualquier pérdida fortuita, por favor llame al 1-800-829-3676, y ordene la Publicación 2194, *Disaster Losses Kit for Individuals* (Paquete de Formas para Individuos Sobre Pérdidas Fortuitas) o la Publicación 2194-B, *Disaster Losses Kit for Businesses* (Paquete de Formas para Negocios Sobre Pérdidas Fortuitas), ambas en inglés. Si usted tiene acceso al Internet conéctese con la página del IRS en www.irs.gov, y use la palabra clave "desastre" (disaster), para ver la información adicional.



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www.irs.gov

Notice 1219-A (Rev. 9-2005)
Catalog Number 73242K

Notice of Potential Third Party Contact

We are attempting to obtain unfiled returns from you. Generally, our practice is to deal directly with a taxpayer or a taxpayer's duly authorized representative. However, we sometimes talk with other persons when we need information that the taxpayer has been unable to provide, or to verify information we have received.

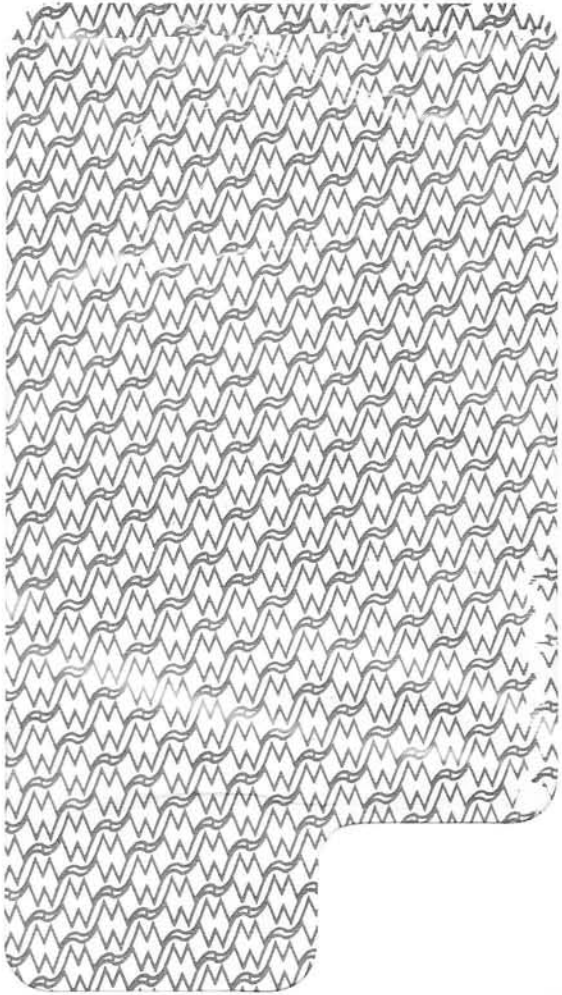
This notice is provided to tell you that we may contact other persons, such as a neighbor, bank, employer or employees, and will generally need to tell them limited information, such as your name. The law prohibits us from disclosing any more information than is necessary to obtain or verify the information we are seeking. Our need to contact other persons may continue as long as there is activity on this matter. If we contact other persons, you have the right to request a list of those contacted.

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