



Department of Treasury  
Internal Revenue Service

Notice	CP60
Tax year	9999
Notice date	February 9, 2009
Taxpayer ID number	999-99-9999
To contact us	Phone [REDACTED]

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Changes to your Form 1040

**Amount due: \$#,###.##**

We reviewed your account and found that payment(s) totaling \$### were misapplied to it. We have adjusted your account to correct this error, and as a result you have a balance due of \$#,###.##.

### Billing Summary

Tax you owed	\$#,###.##
Misapplied payment(s)	###
Interest charges	##
<b>Amount due by March 2, 2009</b>	<b>\$#,###.##</b>

### What you need to do immediately

#### Make a payment

- Pay the amount due of \$#,###.## by March 2, 2009, to avoid additional penalty and interest charges.

Continued on back...



## Payment

INTERNAL REVENUE SERVICE



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- Make your check or money order payable to the United States Treasury.
- Write your Taxpayer ID number (999-99-9999), the tax period (9999), and the form number (1040) on your payment and any correspondence.

**Amount due by  
March 2, 2009**

**\$#,###.##**

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What you need to do immediately—  
**continued**

#### Make a payment—**continued**

- 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](http://www.irs.gov) and search for: "tax payment options" 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 [REDACTED] to discuss your options.

If you've already paid your balance in full within the past 14 days or made payment arrangements, please disregard this notice.

#### **If we don't hear from you**

If you don't pay \$#,###.## by March 2, 2009, interest will increase and additional penalties may apply.

#### **Interest charges**

We are required by law to charge interest on unpaid tax from the date the tax return was due to the date the tax is paid in full. The interest is charged as long as there is an unpaid amount due, including penalties, if applicable. (Internal Revenue Code section 6601).

Period	Days	Interest rate	Interest rate factor	Amount due	Interest charge
04/15/2010–06/30/2010	76	6.0	0.012535919	\$942.50	\$29.75
06/30/2010–09/30/2010	92	5.0	0.012646750	954.32	29.75
09/30/2010–12/31/2010	92	6.0	0.015195019	966.39	29.75
12/31/2010–02/09/2011	40	5.0	0.005494114	981.07	9.75
<b>Total interest</b>					<b>\$99</b>

We multiply your unpaid tax, penalties, and interest (the amount due) by the interest rate factor to determine the interest due each quarter.

#### **Additional interest charges**

If the amount you owe is \$100,000 or more, please make sure that we receive your payment within 10 work days from the date of your notice. If the amount you owe is less than \$100,000, please make sure that we receive your payment within 21 calendar days from the date of your notice. If we don't receive full payment within these time frames, the law requires us to charge interest until you pay the full amount you owe.



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**Additional information**

- Visit [www.irs.gov/cp60](http://www.irs.gov/cp60).
- For tax forms, instructions, and publications, visit [www.irs.gov](http://www.irs.gov) or call 1-800-TAX-FORM (1-800-829-3676).
- Keep this notice for your records.

If you need assistance, please don't hesitate to contact us.

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## Contact information

If your address has changed, please call [REDACTED] or visit [www.irs.gov](http://www.irs.gov).

☐ Please check here if you've included any correspondence. Write your Taxpayer ID number (999-99-9999), the Tax year (9999), and the form number (1040) on any correspondence.

☐ a.m.  
☐ p.m.

☐ a.m.  
☐ p.m.

Primary phone

Best time to call

Secondary phone

Best time to call