



Department of Treasury
Internal Revenue Service
Kansas City, MO 64999-0025

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|-------------------------------|----------------------|
| Notice | CP49 |
| Tax Year | 2008 |
| Notice date | March 2, 2010 |
| Social Security number | xxx-xx-xxxx |
| To contact us | Phone 1-800-xxx-xxxx |
| Page 1 of 2 | |

01899954671
JOHN & MARY SMITH
123 N HARRIS ST
HARVARD, TX 12345

Your 2008 Form 1040A overpayment was applied to tax you owe

Refund due: \$1,359.00

We applied \$50.00 of your 2008 (Form 1040A) overpayment to the amount you owe for 2006. As a result, you are due a refund of \$1,359.00.

Summary

| | |
|-------------------------------------|-------------------|
| Overpayment for 2008 | \$1,409.00 |
| Amount applied to tax owed for 2006 | -50.00 |
| Refund due | \$1,359.00 |

What you need to do

Your refund

- If you haven't already received a refund check for \$1,359.00, you should receive it within 2-3 weeks as long as you don't owe other tax or debt we're required to collect.

Continued on back...



John & Mary Smith
123 N Harris St
Harvard, TX 12345

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Contact information

INTERNAL REVENUE SERVICE
KANSAS CITY, MO 64999-0025
s018999546711s

If your address has changed, please call 1-800-xxx-xxxx or visit www.irs.gov.

[] Please check here if you've included any correspondence. Write your Social Security number (xxx-xx-xxxx), the tax year (2008), and the form number (1040A) on any correspondence.

| | |
|-------------------------------|-------------------------------|
| <input type="checkbox"/> a.m. | <input type="checkbox"/> a.m. |
| <input type="checkbox"/> p.m. | <input type="checkbox"/> p.m. |
| Primary phone | Best time to call |
| Secondary phone | Best time to call |

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Protection from your spouse's debts

When you file a joint tax return, the law may protect you from having to pay for liabilities for which your spouse (or former spouse) is responsible. For example, if some or all of your overpayment from a joint return has been (or will be) applied to pay your spouse's past-due income taxes and other debt (child support, spousal support, student loans), you may be entitled to relief as an injured spouse. If you're eligible, this could change the amount of tax you owe, or you may be entitled to a refund for your share of an overpayment that's been applied to your spouse's debt. For more information, or to submit a claim, go to www.irs.gov and download the Injured Spouse Allocation (Form 8379) or call 1-800-829-3676 to request a copy.

Note: You must submit a claim no later than two years from the date of our first attempt to collect the outstanding debt.

Additional Information

- Visit www.irs.gov/cp49.
- For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).
- Keep this notice for your records.

We're required to send a copy of this notice to both you and your spouse. Each copy contains the same information about your joint account. Please note: Only one refund will be issued.

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