



Department of Treasury
Internal Revenue Service

[Redacted]

[Redacted]

Notice	CP16
Tax Year	2009
Notice date	February 9, 2011
Social Security number	999-99-9999
To contact us	Phone [Redacted]
Your Caller ID	1234
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Changes to your 2009 Form 1040

Refund due: \$0.00

We believe there's a miscalculation on your 2009 Form 1040, which affects the following area of your return:

- Income

We made changes to your return that correct this error. As a result, your overpayment is \$400.00. We applied \$396.09 from your 2009 (Form 1040) overpayment to the amount you owe for 2000 (Form 1040).

Summary

Payments you made	\$2,874.00
Tax you owed for 2009	-2,474.00
Amount you owe for 2000	-396.09
Interest charges	-3.91
Refund due	\$0.00

What you need to do

Review this notice, and compare our changes to the information on your tax return.

If you agree with the changes we made

- You don't need to respond to this notice.
- Adjust your 2010 estimated tax payments to avoid any possible underpayment.

Continued on back...



Contact information

[Redacted]

[Redacted]

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If your address has changed, please call [Redacted] or visit www.irs.gov.

☐ Please check here if you've included any correspondence. Write your Social Security number (999-99-9999), the tax year (2009), 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

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What you need to do—continued

If you don't agree with the changes

- Call [REDACTED] 4 to review your account. You can also contact us by mail. Fill out the Contact information section, detach, and send it to us with any correspondence or documentation.
- If we don't hear from you, we'll assume you agree with the information in this notice.

Changes to your 2009 tax return

Information was changed because of the following:

- We changed the amount of credits on Page 2 of your tax return because there were errors in the:
 - Computation of credit on Form 8803

Your tax calculations

Description	Your calculations	IRS calculations
Adjusted gross income, line 37	\$28,623.00	\$28,623.00
Taxable income, line 43	19,273.00	19,273.00
Total tax, line 60	\$2,474.00	\$2,474.00

Your payments and credits

Description	IRS calculations
Income tax withheld, line 61	\$2,874.00
Estimated tax payments, line 62	0.00
Other credits, lines 63-67, 69, 70	0.00
Other payments	0.00
Total payments and credits	\$2,874.00

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.

Innocent spouse relief

If your spouse is responsible for an incorrect item or an underpayment of tax on your joint tax return, you may be eligible for innocent spouse relief. This could change the amount you owe, or you may be entitled to a refund.

For more information, or to submit a claim, go to www.irs.gov and download Innocent Spouse Relief (Publication 971), 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. This notice is an example of an attempt to collect, although it might not be our first attempt to collect.

Injured spouse relief

You may be eligible for injured spouse relief if some or all of your overpayment 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 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 Injured Spouse Allocation (Form 8379) or call 1-800-829-3676 to request a copy.

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Additional Information

- Visit www.irs.gov/cp16.
- For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).
- Did you e-file your tax return? Electronically filed returns are less likely to have math errors resulting in notices such as this one. It's free to file your taxes electronically. Go to www.irs.gov/efile for information and instructions.
- Keep this notice for your records.

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