



Department of Treasury
Internal Revenue Service

[REDACTED]

Notice	CP62
Tax year	9999
Notice date	March 30, 2009
Taxpayer ID number	999-99-9999
To contact us	Phone [REDACTED]

Page 1 of 4

[REDACTED]

We've applied your payment to your account

Amount due: \$9,999.99

Thank you for your recent payment(s) of \$999. We've applied it to your account, and your balance due is now \$9,999.99.

Billing Summary

Tax you owed	\$9,999.99
Payments you made	-999
Interest charges	999.99
Failure-to-file penalty	999
Amount due by April 20, 2009	\$9,999.99

What you need to do immediately

Make a payment

- Pay the amount due of \$9,999.99 by April 20, 2009, to avoid additional penalty and interest charges.

Continued on back...



Payment

[REDACTED]

Notice	CP62
Notice date	March 30, 2009
Taxpayer ID number	999-99-9999

- 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
April 20, 2009**

\$9,999.99

[REDACTED]

0000 0000000 00000000000 0000000 0000

Notice	CP62
Tax year	9999
Notice date	March 30, 2009
Taxpayer ID number	999-99-9999
Page 2 of 4	

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 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 \$9,999.99 by April 20, 2009, interest will increase and additional penalties may apply.

**Payments credited to your
account for tax year [xxxx]**

Payment #	Date received	Amount
1	99/99/9999	\$99
2	99/99/9999	99
3	99/99/9999	99
Total		\$99

Penalties

We are required by law to charge any applicable penalties.

Failure to file

Description	Amount
Failure-to-file	\$999
When you file your tax return after the due date, we charge a penalty of up to 5.0% of the unpaid tax per month for no more than 5 months or up to 25% of the unpaid amount. If the return is more than 60 days late, we may charge the minimum of \$135 or 100% of the unpaid tax, whichever is less, for tax returns due before December 31, 2008. We count part of a month as a full month. (Internal Revenue Code section 6651)	

**Removal or reduction of
penalties**

We understand that circumstances—such as economic hardship, a family member's death, or loss of financial records due to a natural disaster—may make it difficult for you to meet your taxpayer responsibility in a timely manner.

If you would like us to consider removing or reducing any of your penalty charges, please do the following:

- Identify which penalty charges you would like us to reconsider (e.g., 2008 late filing penalty).
- For each penalty charge, explain why you believe it should be reconsidered.
- Sign your statement, and mail it to us with a signed copy of your return.

We will review your statement and let you know whether we accept your explanation as reasonable to reduce or remove the penalty charge(s).



Notice	CP62
Tax year	9999
Notice date	March 30, 2009
Taxpayer ID number	999-99-9999

Page 3 of 4

Removal of penalties due to erroneous written advice from the IRS

If you were penalized based on written advice from the IRS, we will remove the penalty if you meet the following criteria:

- You asked the IRS for written advice on a specific issue.
- You gave us complete and accurate information.
- You received written advice from us.
- You relied on our written advice and were penalized based on that advice.

To request removal of penalties based on erroneous advice from us, submit a completed Claim for Refund and Request for Abatement (Form 843) to the IRS service center where you filed your tax return. For a copy of the form or to find your IRS service center, go to www.irs.gov or call [REDACTED]



Notice	CP62
Notice date	March 30, 2009
Taxpayer ID number	999-99-9999

If your address has changed, please call [REDACTED] or visit 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



Contact information

Notice	CP62
Tax year	9999
Notice date	March 30, 2009
Taxpayer ID number	999-99-9999
Page 4 of 4	

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
Total interest					\$99

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.

Additional Information

- Visit www.irs.gov/cp62.
- For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).
- We wanted to ensure that both you and your spouse receive this notice, so we've sent a copy to each of you. Each copy contains the same information related to your joint account. Any amount you owe or balance due should be paid only once.
- Keep this notice for your records.

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