



Department of the Treasury
Internal Revenue Service
Stop 6525 (SP CIS)
Kansas City, MO 64999-0025

Notice	CP39
Tax year	2015
Notice date	January 30, 2017
Social security number	nnn-nn-nnnn
To contact us	Phone 1-800-829-0922

s018999546711s
JOHN AND MARY SMITH
123 N HARRIS ST
HARVARD, TX 12345

We applied a \$500 overpayment to tax you owe for 2015

Amount due: \$1,500.00

We applied the \$500 overpayment from your 2016 tax return to the amount owed on your 2015 tax return. As a result, the amount you owe for 2015 is \$1,500.00.

Billing Summary

Amount owed on 2015 return	\$2,000.00
Overpayment applied from 2016	500.00
Amount due by February 20, 2017	\$1,500.00

If you already have an installment or payment agreement in place for this tax year, then continue with that agreement.

What you need to do immediately

Pay immediately

- Pay the amount due of \$1,500.00 by February 20, 2017, to avoid additional interest and any applicable penalties charges.
- Pay online or mail a check or money order with the attached payment stub. **You can pay online now at www.irs.gov/payments.**

Continued on back...



John and Mary Smith
123 N Harris Street
Harvard, TX 12345

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Payment

- Make your check or money order payable to the United States Treasury.
- Write your social security number, the tax period (2015), and the tax form (1040) on your payment.

**Amount due by
February 20, 2017**

\$1,500.00

INTERNAL REVENUE SERVICE
KANSAS CITY, MO 64999-0150
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What you need to do immediately

If you made a payment that's not reflected in the amount above

- If you already paid the full amount due in the past 4 weeks, you don't need to do anything.
- If you mailed your payment more than 4 weeks ago, please send us proof of payment, such as a copy of the money order, cashier's receipt, or check (front and back). Mail the payment copy, along with a copy of the first page of this notice, to the address at the top of the notice.
- In addition, if your previous payment was for an amount less than \$1,500.00, please pay the remaining balance using one of the payment options in this notice or mail your payment with the payment stub on this notice.
- If we notified you that we suspended enforced collection on your account because it would create a financial hardship (meaning you would be unable to pay basic reasonable living expenses if we levied) and your financial situation has not changed, you don't need to do anything.

Payment options

Pay now electronically

We offer free payment options to securely pay your tax bill directly from your checking or savings account. When you pay online or with your mobile device, you can:

- Receive instant confirmation of your payment
- Schedule payments in advance
- Modify or cancel a payment before the due date

You can also pay by debit or credit card for a small fee. To see all of our payment options, visit www.irs.gov/payments.

Payment plans

If you can't pay the full amount you owe, pay as much as you can now and made arrangements to pay your remaining balance. Visit www.irs.gov/paymentplan for more information on installment agreements and online payment agreements. You can also call us at 1-800-829-0922 to discuss your options.

Back of payment stub

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Payment options—continued**Offer in Compromise**

An offer in compromise allows you to settle your tax debt for less than the full amount you owe. If we accept your offer, you can pay with either a lump sum cash payment plan or periodic payment plan. To see if you qualify, use the Offer in Compromise Pre-Qualifier tool on our website. For more information, visit www.irs.gov/offers.

Account balance and payment history

For information on how to obtain your current account balance or payment history, go to www.irs.gov/balancedue.

If you already paid your balance in full within the past 21 days or made payment arrangements, please disregard this notice.

If you think we made a mistake, call 1-800-829-0922 to review your account.

If we don't hear from you

Pay \$1,500.00 by February 20, 2017, to avoid additional interest and any applicable penalty charges.

If you don't pay the amount due or call to make payment arrangements, we will continue to send you annual reminder notices of your balance due until the statute of limitations for collection expires.

Additional information

- Visit www.irs.gov/cp39.
- You may find the following publications helpful:
 - Publication 1, Your Rights as a Taxpayer
 - Publication 594, The Collection Process
- For tax forms, instructions, and publications, visit www.irs.gov/formpubs or call 1-800-TAX-FORM (1-800-829-3676).
- Paying online is convenient, secure, and ensures timely receipt of your payment. To pay your taxes online or for more information, go to www.irs.gov/payments.
- You can contact us by mail at the address at the top of the first page of this notice. Be sure to include your social security number and the tax year and form number you are writing about.
- Keep this notice for your records.

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