

B029934

30075

IRS USE ONLY

SB V

0 0

200832 CP: 4



Department of the Treasury
Internal Revenue Service
P.O. Box 249
Memphis, TN 38101-0249

For assistance, call:
1-800-829-8374

Your Caller ID: [REDACTED]

Notice Number: CP49

Date: August 18, 2008

0437 [REDACTED] 0.346 693



Taxpayer Identification Number:
[REDACTED]

Tax Form: 1040A

Tax Year: December 31, 2000



043721

For account of: [REDACTED]

Overpaid Tax Applied to Other Taxes You Owe

We applied \$2,727.34 of the overpaid tax on your 2000 tax return to the unpaid balance of other federal taxes which our records show you owe.

You may still be due a refund if we applied only part of your overpayment to other taxes. You also may be due a refund if you recently made a payment against the other taxes that we had not credited when we applied your overpayment. In either case, you will receive a check for any refund due you as long as the amount is greater than one dollar. You must request a refund of less than one dollar. If you have any questions, please call us at the number listed above.

The figures below show our calculation:

How We Applied Your Overpayment

Amount of Overpaid Tax on Your Return	\$9,249.85
Amount of Interest You Earned on Overpayment	\$.00
Total Amount Due You	\$9,249.85
Total Amount Applied	\$2,727.34
 Amount You Will Receive as a Refund (any interest due you will be added)	 \$6,522.51

~~Where We Applied Your Overpayment~~

Form(s)	Tax Period(s)	Amount(s) Applied
1040	December 31, 2001	\$2,374.61
1040	December 31, 2003	\$352.73

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.

The following information may pertain to you if you are currently married or were previously married. Did we use your refund to pay for income taxes that you and a former (or current) spouse owe? If you file a claim, you may be eligible to receive relief from having to pay your former (or current) spouse's income tax debt. A successful claim for relief could change the tax you have to pay. You may not owe anything at all. You could receive your refund or other payments back.

You only have two years to file your claim. The two-year clock starts running from the first time we collect on this debt. Taking your refund and using it to pay back taxes is an example of an effort to collect.

If we took your refund to pay for your current or former spouse's past due debt, such as child support, a student loan, or taxes your spouse owes separately or with a previous spouse, do not respond by filing an innocent spouse claim. Instead, please use Form 8379, *Injured Spouse Claim and Allocation*, to get your money back.

Note -- Using your refund from this year's income tax return may not be the first act to collect that we've taken. You only have two years from the date of our **first** effort to collect. An earlier act, such as our issuing a notice telling you of your right to a collection due-process hearing and our intent to levy, may have already started the clock running.

Our *Publication 971, Innocent Spouse Relief*, has specific details on eligibility requirements and on how to request this sort of relief. You can get it at our web site www.irs.gov or by calling 1-800-829-8374 to order it.

DOWNLOADED FROM:

***Sovereignty Education and Defense Ministry
(SEDM) Website***

<http://sedm.org>

