



Department of Treasury
Internal Revenue Service
FRESNO, CA 93888-0010

Notice	CP39
Tax Year	2000
Notice date	October 25, 2010
Social Security number	xxx-xx-xxxx
To contact us	Phone 1-800-xxx-xxxx
Your Caller ID	9999

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MARTY SMITH
%MARY SMITH
123 N HARRIS ST
HARVARD, TX 12345

We applied a 2009 overpayment to tax you owe for 2000

Amount due: \$6,703.15

We applied a \$1,041.00 overpayment from your spouse or former spouse's 2009 tax return to the amount owed on the 2000 joint tax return. As a result, the amount you owe for 2000 is \$6,703.15.

Billing Summary

Amount owed on 2000 joint tax return	\$7,744.15
Overpayment applied from 2009	-1,041.00
Amount due by November 4, 2010	\$6,703.15

What you need to do immediately

Pay immediately

- Pay the amount due of \$6,703.15 by November 4, 2010 to avoid additional penalty and interest charges.
- If you made a payment that's not reflected in the amount above**
- If you already paid the full amount due in the past four weeks, you don't need to do anything.

Continued on back...



Mary Smith
123 N Harris St
Harvard, TX 12345

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Payment

Internal Revenue Service
FRESNO, CA 93888-0010

**Amount due by
November 4, 2010**

\$6,703.15

- Make your check or money order payable to the United States Treasury.
- Write your Social Security number (xxx-xx-xxxx), the tax year (2000) and the form number (1040) on your payment and any correspondence.

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What you need to do immediately — **continued**

- If it's been more than four weeks since you mailed your payment, please send us the proof of payment, such as a copy of the money order, or cashier's receipt, or check (front and back). Mail us the copy with the Contact information section of this notice.
- In addition, if your previous payment was for an amount less than \$6,703.15, please include a check for the remaining balance.

Additional information

- Visit www.irs.gov/cp39.
- 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.

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

Contact information

Mary Smith
 123 N Harris St
 HARVARD, TX 12345

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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 (2000), and the form number (1040) on any correspondence.

INTERNAL REVENUE SERVICE
 FRESNO, CA 93888-0010



a.m. a.m.
 p.m. p.m.

Primary phone Best time to call Secondary phone Best time to call