



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

Notice	CP49
Tax year	2016
Notice date	January 30, 2017
Social security number	nnn-nn-nnnn
To contact us	Phone 1-800-829-0922
Your caller ID	nnnn
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s018999546711s
JOHN AND MARY SMITH
123 N HARRIS ST
HARVARD, TX 12345

We applied your 2016 Form 1040 overpayment to an unpaid balance

Refund due: \$250.00

We applied \$500.00 of your 2016 Form 1040 overpayment to an amount owed for 2015.

As a result, your refund has been reduced to \$250.00.

Summary

Overpayment for 2016	\$500.00
Amount applied to tax owed for 2015	-250.00
Remaining balance for 2015	0.00
Refund due	\$250.00

What you need to do

Your refund

- If you haven't already received a refund check for \$250.00, you should receive it within 2-3 weeks as long as you don't owe other tax or debt we're required to collect.
- Since additional processing was required to correct your tax account, we were unable to deposit your refund directly to your bank account as you requested. We are issuing your refund by check.

Protection from your spouse's debt

When you file a joint tax return, you may be able to prevent some or all of your overpayment from paying liabilities for which your spouse (or former spouse) is responsible. For example, if some or all of your overpayment from a joint return has been (or will be) applied to pay your spouse's past-due income taxes, health coverage shared responsibility payment, or other debt (child support, spousal support, student loans), you may be entitled to relief as an injured spouse. If you're eligible, you may be entitled to a refund for your share of an overpayment that's been (or will be) applied to your spouse's debt. For more information, or to submit a claim, go to www.irs.gov and download the 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/cp49.
- For tax forms, instructions, and publications, visit www.irs.gov/formspubs 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 this notice. Be sure to include your social security number, the tax year, and the form number you are writing about.
- Keep this notice for your records.

We're required to send a copy of this notice to both you and your spouse. Each copy contains the information you are authorized to receive. Please note: Only pay the amount due once.

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