

Department of the Treasury Internal Revenue Service Fresno, CA 9388-0025 |||教教教教教教||

Notice	CP49
Tax Year	2018
Notice date	March 25, 2019
Social Security number	XXX-XX-XXXX
To contact us	800-829-0922
Your Caller ID	XXXXXX
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FIRST LAST 555 AVENUE ST BERNALILLO NM 87004-5647

XXXXXX

We applied your 2018 Form 1040 overpayment to an unpaid balance

Amount due immediately: \$2,037.00

We applied \$371.00 of your 2018 Form 1040 overpayment to an amount owed for 2016.

As a result, the amount you owe for 2016 is \$2,037.00.

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

Billing Summary	
Overpayment for 2018	-\$371.00
Amount applied to your owed for 2016	371.00
Remaining balance for 2016	2,037.00
Amount due immediately	\$2,037.00

Continued on back...





Payment

FIRST LAST 555 AVENUE ST BERNALILLO NM 87004-5647

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Social Security number	XXX-XX-XXXX	

- Make your check or money order payable to the United States Treasury.
- Write your Social Security number (XXX-XX-XXXX), the tax year (2016), and the form number (1040) on your payment and any correspondence.

Amount due

\$2,037.00

INTERNAL REVENUE SERVICE FRESNO, CA 93888-0025





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What you need to do immediately

Pay immediately

If you agree with the amount due and you're not working with an IRS representative

- Pay the amount due of \$2,037.00, to avoid additional interest and applicable
 penalty charges. If you recently made a payment that's not reflected in the amount
 you owe, subtract your recent payment from the amount due. If this results in a
 credit, we'll send you a refund check.
- Pay online or mail a check or money order with the attached payment stub. **You can pay online now at www.irs.gov/payments.**

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.

If you disagree with the amount due

Call us at 800–829–0922 to review your account with a representative. Be sure to have your account information available when you call.

We'll assume you agree with the information in this notice if we don't hear from you.

Bankruptcy

If you're a debtor in a bankruptcy case and the tax year for which you owe ended before the date of your bankruptcy petition, this notice is for your information only and you shouldn't pay at this time. It is not intended to seek payment outside of the bankruptcy process. If the tax year for which you owe ended after the date of the bankruptcy petition, please send us your payment as requested by this notice. Visit www.irs.ogv/businesses/small-business-self-employed/declaring-bankruptcy or contact the Centralized Insolvency Operation at 800–973–0424 for more information.



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Payment options

XXXXXX

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
- Reschedule 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 make 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 800-829-0922 to discuss your options.

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 800-829-0922 to review your account.

If we don't hear from you

• If you don't pay \$2,037.00, interest will increase and additional penalties may apply.

Additional information

- Visit www.irs.gov/cp49
- For tax forms, instructions, and publications, visit www.irs.gov/forms-pubs or call 800-TAX-FORM (800-829-3575).
- Paying on line 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.

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