



Department of the Treasury  
Internal Revenue Service  
Ogden, UT 84201-0025

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

**Your Caller ID:**

**Notice Number:** CP49

**Date:** January 5, 2009

**Taxpayer Identification Number:**

**Tax Form:** CVL PEN

**Tax Year:** December 31, 1997



**DANIEL L MAHNKE**

025050

### Overpaid Tax Applied to Other Taxes You Owe

We applied \$237.19 of the overpaid tax on your 1997 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	\$237.19
Amount of Interest You Earned on Overpayment	\$ .00
Total Amount Due You	\$237.19
Total Amount Applied	\$237.19
 Amount You Will Receive as a Refund (any interest due you will be added)	 \$ .00

#### Where We Applied Your Overpayment

Form(s)	Tax Period(s)	Amount(s) Applied
CVL	December 31, 2001	\$237.19
PEN		

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.