



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

For assistance, call:
1-800-829-8374
Your Caller ID: 292518
Notice Number: CP49
Date: February 9, 2009

Taxpayer Identification Number:

Tax Form: CVL, PEN
Tax Year: December 31, 2001



DANIEL L MAHNKE

133119

Overpaid Tax Applied to Other Taxes You Owe

We applied \$1,425.04 of the overpaid tax on your 2001 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	\$1,425.04
Amount of Interest You Earned on Overpayment	\$.00
Total Amount Due You	\$1,425.04
Total Amount Applied	\$1,425.04
 Amount You Will Receive as a Refund	 \$.00

(Your refund may include interest. Please be aware that interest you receive on tax refunds is taxable income to you in the year you receive it. Please retain this notice for your records.)

Where We Applied Your Overpayment

Form(s)	Tax Period(s)	Amount(s) Applied
CVL	December 31, 1998	\$694.10
PEN		
CVL	December 31, 1999	\$695.02
PEN		
1040A	December 31, 2001	\$35.92