



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: February 16, 2009

Taxpayer Identification Number:

Tax Form: CVL PEN

Tax Year: December 31, 2001



DANIEL L MAHNKE

0428

### Overpaid Tax Applied to Other Taxes You Owe

We applied \$375.02 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	\$375.02
Amount of Interest You Earned on Overpayment	\$ .00
Total Amount Due You	\$375.02
Total Amount Applied	\$375.02
 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
1040A	December 31, 2001	\$375.02

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.