



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

Notice	CP60
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
Page 1 of 3	

s018999546711s  
JOHN AND MARY SMITH  
123 N HARRIS ST  
HARVARD, TX 12345

Changes to your Form 1040

## Amount due: \$3452.00

We reviewed your account and found that we misapplied payments totaling \$1,624.00. We have adjusted your account to correct this error, and as a result you have a balance due of \$3,452.00.

### Billing Summary

Balance on account before adjustment	\$1,828.00
Misapplied payments	1,624.00
<b>Amount due by February 20, 2017</b>	<b>\$3,452.00</b>

### What you need to do immediately

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

- Pay the amount due of \$3,452.00 to avoid additional interest and applicable penalties.
- Pay online or mail a check or money order with the attached payment stub. **You can pay online now at [www.irs.gov/payments](http://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.

Continued on back...



John and Mary Smith  
123 N Harris Street  
Harvard, TX 12345

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## Payment

- Make your check or money order payable to the United States Treasury.
- Write your social security number (nnn-nn-nnnn), the tax year (2016), and the form number (1040) on your payment.

INTERNAL REVENUE SERVICE  
KANSAS CITY, MO 64999-0150  
s018999546711s

**Amount due by  
February 20, 2017**

**\$3,452.00**

<b>Notice</b>	CP60
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<b>Social security number</b>	nnn-nn-nnnn

**Page 2 of 3**

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What you need to do immediately –  
**continued**

**If you disagree with the amount due**

Call us at 1-800-829-0922 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.

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**Payment options**

**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](http://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](http://www.irs.gov/paymentplan) for more information on installment agreements and online payment agreements. You can also call us at 1-800-829-0922 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](http://www.irs.gov/offers).

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Back of payment stub

<b>Notice</b>	CP60
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<b>Notice date</b>	January 30, 2017
<b>Social security number</b>	nnn-nn-nnnn
<b>Page 3 of 3</b>	

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**Payment options - continued**

**Account balance and payment history**

For information on how to obtain your current account balance or payment history, go to [www.irs.gov/balancedue](http://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 1-800-829-0922 to review your account.

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**If we don't hear from you**

Pay \$3,452.00 by February 20, 2017, to avoid additional interest charges and applicable penalties.

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**Additional Information**

- Visit [www.irs.gov/cp60](http://www.irs.gov/cp60).
- For tax forms, instructions, and publications, visit [www.irs.gov/formspubs](http://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](http://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.