



Department of the Treasury  
Internal Revenue Service  
P.O. Box 69  
Memphis, TN 38101-0069

For assistance, call:  
1-800-829-3903  
**Your Caller ID:** 678196  
**Notice Number:** CP71C  
**Date:** May 11, 2009

028430.560665.0133.004 1 AT 0.346 926



**Taxpayer Identification Number:**  
460-82-7522  
**Tax Form:** 1040A  
**Tax Year:** December 31, 2002

ROBERT A MCNEIL  
4400 MEMORIAL DR APT 1200  
HOUSTON TX 77007-7344001

028430

**Reminder: You owe past due taxes for 2002**

**Amount Owed: \$39,946.80**  
**Pay by: June 1, 2009**

**Why am I getting this notice?**

You have a past due tax balance for 2002. By law, we must tell you each year how much you owe. We will send you a notice for each tax year for which you still owe.

**What should I do?**

- If you can make a payment:
1. Make your check or money order payable to the United States Treasury. Write tax year 2002 and this Social Security Number (460-82-7522) on your payment.
  2. Complete and detach the payment stub at the end of this notice.
  3. Send the stub and your payment in the enclosed envelope.

- If you can't pay the full amount owed:
1. Pay as much as you can now.
  2. Review the Payment Options listed on the back of this page.
  3. Call us at 1-800-829-3903 if you want to discuss payment options for the amount not paid.

**Reminder! If you don't pay the amount owed by June 1, 2009, we will continue to add penalties and interest until the amount is paid in full.**

## How We Calculated the Amount You Owe

Form	Tax Year	Unpaid Balance	+ Penalties	+ Interest	= Total
1040A	2002	\$34,649.50	\$0.00	\$5,297.30	\$39,946.80

## Payment Options

The following payment options may be available to you. Please call us at 1-800-829-3903 to discuss these options and make payment arrangements.

1. Installment agreement
2. Automatic deductions from your checking account
3. Payroll deductions
4. Credit card payments

## Frequently Asked Questions

**What if I don't agree with the amount owed?**

If you don't agree with the amount shown on this statement, please call us at 1-800-829-3903, or write to us at the address listed on the payment stub. You will need to tell us why you don't agree and you may need to send us information to support your statement.

**I previously contacted the IRS to inform you that I couldn't pay. Why am I getting this notice?**

By law, we are required to send you a reminder notice each year to give you an update of the current amount owed.

**What if I'm currently working with an IRS representative?**

If you're currently working with an IRS representative to resolve your past due taxes, contact the person you've been working with to discuss this notice.

**Will the IRS contact others about my tax account?**

Generally, it is our practice to deal directly with a taxpayer or a taxpayer's duly authorized representative. However, we sometimes talk with other persons (such as a neighbor, bank, employer or employees) when we need information that the taxpayer has been unable to provide, or to verify information we have received. If we contact other persons, you have the right to request a list of those contacted.

*For tax forms, instructions and information, visit [www.irs.gov](http://www.irs.gov). (Access to this site will not provide you with any taxpayer account information.)*

Memphis Service Center

460-82-7522

Tax Period:

December 31, 2002

**Penalty and Interest**

About Your Notice - The penalty and/or interest charges on your account are explained on the following pages. If you want a more detailed explanation of your penalties and interest, please call the telephone number listed on the top of this notice. You may call your local IRS telephone number if the number shown on your notice is a long-distance call for you. All days mentioned in the paragraphs below are calendar days, unless specifically stated otherwise.

**Interest: \$5,297.30**

028430

**09 Interest**

We charged interest because you did not pay your tax on time. Generally, we calculate interest from the due date of your return (regardless of extensions) until you pay your tax in full. The interest rate is variable and may change quarterly. We charge interest on all penalties except estimated tax penalties.

*(Internal Revenue Code section 6601)*

The table below shows how we figured your interest. We multiplied the factor times the principal.

From Date	To Date	Days	Rate	Factor	Principal	Interest
04/15/2003	04/09/2007	0	0.0%	0.000000000	0.00	8292.94
04/09/2007	06/30/2007	82	8.0%	0.018133077	43909.21	796.21
06/30/2007	07/02/2007	2	8.0%	0.000438404	44705.42	19.60
07/02/2007	08/22/2007	51	8.0%	0.011239552	44769.02	503.18
08/22/2007	08/24/2007	2	8.0%	0.000438404	45272.20	19.85
08/24/2007	12/31/2007	129	8.0%	0.028674288	35733.75	1024.64
12/31/2007	03/31/2008	91	7.0%	0.017555017	36758.39	645.29
03/31/2008	06/30/2008	91	6.0%	0.015028621	37403.68	562.13
06/30/2008	09/30/2008	92	5.0%	0.012646750	37965.81	480.14
09/30/2008	12/31/2008	92	6.0%	0.015195019	38445.95	584.19
12/31/2008	03/31/2009	90	5.0%	0.012404225	39030.14	484.14
03/31/2009	05/11/2009	41	4.0%	0.004503013	39514.28	177.93
Total Interest:						13590.24

**\* Additional Interest Charges**

If the amount you owe is \$100,000 or more, please make sure that we receive your payment within 10 work days from the date of your notice. If the amount you owe is less than \$100,000, please make sure that we receive your payment within 21 calendar days from the date of your notice. If we don't receive full payment within these time frames, the law requires us to charge interest until you pay the full amount you owe.

Memphis Service Center

460-82-7522

Tax Period:

December 31, 2002

**CUT OUT AND RETURN THE VOUCHER IMMEDIATELY BELOW IF YOU ONLY HAVE AN INQUIRY. DO NOT USE IF YOU ARE MAKING A PAYMENT.**



**CUT OUT AND RETURN THE VOUCHER AT THE BOTTOM OF THIS PAGE IF YOU ARE MAKING A PAYMENT, EVEN IF YOU ALSO HAVE AN INQUIRY.**

028430



**CUT HERE**

Return this voucher with your inquiry or correspondence.

Your Telephone Number:      Best Time to Call:  
( ) \_\_\_\_\_ - \_\_\_\_\_      \_\_\_\_\_ AM \_\_\_\_\_ PM

**Correspondence enclosed:**

- Write your Taxpayer Identification Number, tax period and tax form number on your inquiry or correspondence

SB                    200917            07                                    17254-500-18030-7

71C Internal Revenue Service  
P.O. Box 69  
Memphis, TN 38101-0069

ROBERT A MCNEIL  
4400 MEMORIAL DR APT 1200  
HOUSTON TX 77007-7344001



460827522 ZN MCNE 30 0 200212 670 00003994680



**CUT HERE**

Return this voucher with your payment or correspondence.

Your Telephone Number:      Best Time to Call:  
( ) \_\_\_\_\_ - \_\_\_\_\_      \_\_\_\_\_ AM \_\_\_\_\_ PM

**Amount you owe:      \$39,946.80**

- You will avoid additional penalties and/or interest if we receive your full payment by **June 1, 2009**

**Amount enclosed:      \$ \_\_\_\_\_**

- Make payable to United States Treasury
- Write Taxpayer Identification Number, tax period and tax form number on payment

**Correspondence enclosed**

SB                    200917            07                                    17254-500-18030-7

71C Internal Revenue Service  
Cincinnati, OH 45999-0150

ROBERT A MCNEIL  
4400 MEMORIAL DR APT 1200  
HOUSTON TX 77007-7344001



460827522 ZN MCNE 30 0 200212 670 00003994680



Department of the Treasury  
Internal Revenue Service

## Notice 1212 (Rev. January 2009)

### Use Our Automated Services — They are Easy and Fast

Internet and touch-tone telephone automated services are available for your convenience. Here's a list of issues you can address using these services. To help, we've included information the automated system will ask.

**INTERNET SERVICES** – Go to [www.irs.gov](http://www.irs.gov) to find information about the following.

To find out more about . . .	You'll be asked . . .
<p><b>Your Refund –</b> To know when you can expect to receive your refund.</p> <p>Go to "Where's My Refund?" at <a href="http://www.irs.gov">www.irs.gov</a>.</p>	<ul style="list-style-type: none"> <li>• your social security number (SSN) or Individual Taxpayer Identification Number (ITIN),</li> <li>• filing status (single, married filing joint, married filing separate, head of household, or qualifying Widow(er))</li> <li>• the exact whole dollar amount of your refund</li> </ul>
<p><b>Requesting More Time To Pay, Creating A Payment Plan, or Revising an Existing Payment Plan</b></p> <p>Go to "More Online Tools" and scroll down to "Online Payment Agreement" at <a href="http://www.irs.gov">www.irs.gov</a>.</p>	<p><b>If you received a bill with a balance due</b>, have the following information available.</p> <ul style="list-style-type: none"> <li>• the primary social security number (SSN) or Individual Taxpayer Identification Number (ITIN)</li> <li>• personal identification number (PIN), if already established. If not, you will need the notice that displays the caller identification number (Caller ID) and date of birth (DOB)</li> </ul> <p><b>If you have <u>not</u> received a bill</b>, have the following information available.</p> <ul style="list-style-type: none"> <li>• the balance due shown on the return</li> <li>• primary social security number (SSN) or Individual Taxpayer Identification Number (ITIN)</li> <li>• spouse's SSN or ITIN (if applicable)</li> <li>• date of birth (DOB)</li> <li>• adjusted gross income from last year's income tax return</li> <li>• Total tax from last year's income tax return</li> </ul> <p><b>Note:</b> This service will help you to establish a pre-assessed agreement on a current year return.</p>

Catalog Number 25924J (over)

**TELEPHONE SERVICES** – Call the number shown on the front of the enclosed notice to find information about the following.

To find out more about . . .	You'll be asked . . .
<p><b>Your Refund –</b> To know when you can expect to receive your refund.</p>	<ul style="list-style-type: none"> <li>• your social security number (SSN) or Individual Taxpayer Identification Number (ITIN),</li> <li>• filing status (single, married filing joint, married filing separate, head of household, or qualifying Widow(er))</li> <li>• the exact whole dollar amount of your refund</li> </ul>
<p><b>Requesting More Time To Pay, Creating A Payment Plan, or Revising an Existing Payment Plan</b></p>	<ul style="list-style-type: none"> <li>• the primary social security number (SSN),</li> <li>• the amount and date you can pay each month, <b>and</b></li> <li>• the caller ID number shown at the top of this notice, <b>or</b> PIN if you have already established one</li> </ul>
<p><b>Your Account Balance –</b> Receive the current balance due on your account, whether payments have been credited to your account, or whether changes have been made to your account</p>	<ul style="list-style-type: none"> <li>• the primary social security number (SSN) <b>and</b></li> <li>• personal identification number (PIN)</li> </ul> <p><b>Note:</b> If you have not set up a PIN, you'll be asked to do so using the information in the section shown below.</p>
<p><b>Creating a Personal Identification Number (PIN)</b> Set up a PIN to retrieve your personal tax account information</p>	<ul style="list-style-type: none"> <li>• the primary social security number (SSN),</li> <li>• the caller ID number shown at the top of the enclosed notice, <b>and</b></li> <li>• your date of birth (use 8 digits, February 23, 1960 is entered as 02231960)</li> </ul>
<p><b>Receiving a Transcript or Copy of a Return</b> To receive a transcript of your account or a copy of your return mailed to the latest address that we have on file</p>	<ul style="list-style-type: none"> <li>• the primary social security number (SSN) <b>and</b></li> <li>• only the numbers in your street address, PO Box number or Route number</li> </ul> <p><b>Note:</b> Do not enter letters or fractions. (Ex. Enter 123 if your address is 123 29th Street, enter 123 if your PO Box is 123 ½, and enter 1 if your Route Number is RR1.)</p>
<p><b>Which address to use to file a Return</b></p>	<ul style="list-style-type: none"> <li>• your zip code</li> </ul>
<p><b>Where to Mail a Payment</b></p>	<ul style="list-style-type: none"> <li>• the primary social security number <b>and</b> zip code</li> </ul>

Catalog Number 25924J



(Please Print)

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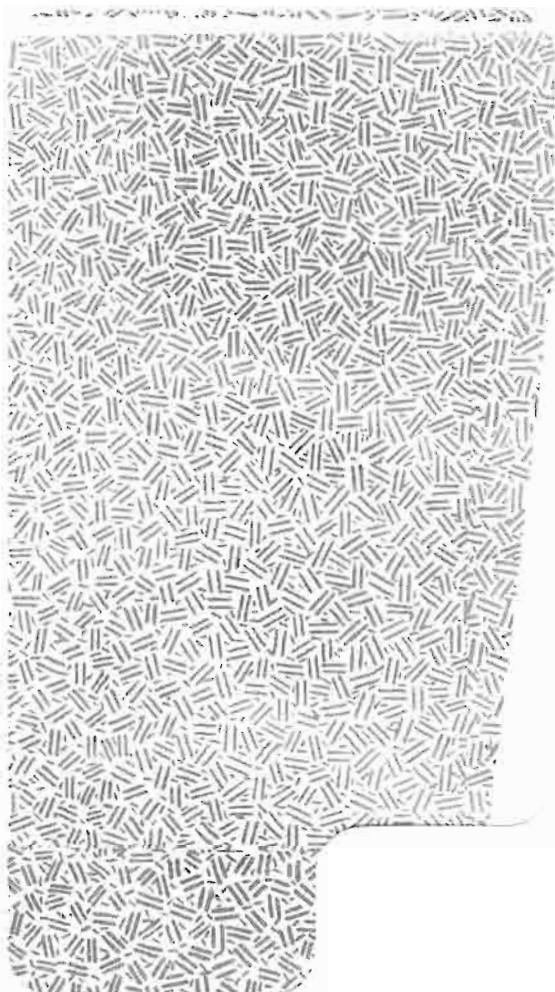
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proper postage.

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Penalty for Private Use, \$300



PRESORTED  
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