



Date of this notice: March 8, 2007

Taxpayer Identifying Number:

Form: 1040A

Tax Period: Dec. 31, 2008

For assistance you may call us at:

1-800-829-0922

INSUFFICIENT FUNDS PENALTY

You have entered into a direct debit installment agreement with the Internal Revenue Service. The terms of your agreement authorize us to withdraw automatically the agreed amount from your bank account; however, we have been notified that there were insufficient funds in your account on the payment due date. If you believe that there were sufficient funds in your account then you should contact your bank.

We did not assess a penalty for insufficient funds, although other applicable penalties and interest may be added to your account. We will attempt to withdraw from this account again at the next scheduled payment date. If our request for payment is not honored a second time on any subsequent payment due date, then your installment agreement will be in default.

If your installment agreement is in default because this is the second time the automatic withdrawal has been denied, and you believe that you had sufficient funds in your bank account on the payment date, please write to the address shown above. Be sure to include a signed statement of explanation from your bank that this was a bank error, along with proof you had sufficient funds. If you otherwise want to discuss the default of your installment agreement, you can also write to the address shown above. The lower portion of this notice must accompany any correspondence you send us.

When responding, please detach this stub and place in the envelope so that the IRS return address appears in the envelope window

Keep this part for your records

Return this part to us with your inquiry

Overlay 5 Form 8489 (Rev. 1-2007)

Your telephone number
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Best time to call

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Internal Revenue Service
ANDOVER, MA 05501-0025

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