The NEW ACCEPTED FOR VALUE (NAFV) simplified process.

If you have a remittance coupon you do not need to add in the 1040-V, but if you feel better throwing one in, then feel free to do so. If you are dealing with an IRS "debt" or a court order, which is technically a form of tax, then use the "V". If you have a government loan, as in student loan, you might as well use the "V" there as well. I'm not going to make a list of where the "V" might or might not be appropriate, we've got enough people with at least half a brain that should be able to figure these things out. – Ralph

There is no place for a signature, so don’t include one unless you think it will make a difference.

The text colors (Red and Green) used in the examples are for reference ONLY.

If you must use color ink, use blue ink, it’ll make the IRS employee feel warm and fuzzy. In other words, Black ink will suffice.

Review the examples provided (in this document) and determine for yourself which way is appropriate for your situation.

The mailing address in NOT optional.

Good luck, and may the IRS be with you.
Reminder of overdue taxes for 2011

Amount due: $1,073.63

We are required to send you this notice informing you of the amount now due on your 2011 (Form 1040EZ) taxes. If you are currently working with us to address the amount you owe, call your IRS representative if you have questions about this notice.

Billing Summary

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount owed</td>
<td>$1,057.74</td>
</tr>
<tr>
<td>Interest charges</td>
<td>15.89</td>
</tr>
<tr>
<td><strong>Amount due by December 24, 2012</strong></td>
<td><strong>$1,073.63</strong></td>
</tr>
</tbody>
</table>

What you need to do immediately

If you’re not working with an IRS representative, and you agree with the amount due
- Pay the amount due of $1,073.63 by December 24, 2012 to avoid additional penalty and interest charges.

Payment

PAY TO THE ORDER OF:
UNITED STATES TREASURY

INTERNAL REVENUE SERVICE
STOP 5501 AUSC
AUSTIN, TX 73301-0030

MONEY ORDER

CHARGE SUM SAID TO:  {Creditor Name}
ONE THOUSAND SEVENTY-THREE DOLLARS AND SIXTY-THREE CENTS
CREDIT THE MEMORY OF SOCIAL SECURITY ACCOUNT# {SSN w/Dashes}

Amount due by December 24, 2012

$1,073.63
What Is Form 1040-V
It is a statement you send with your check or money order for any balance due on the “Amount you owe” line of your 2012 Form 1040, Form 1040A, or Form 1040EZ.

TIP
You can also pay your taxes online or by phone either by a direct transfer from your bank account or by credit or debit card. Paying online or by phone is convenient and secure and helps make sure we get your payments on time. For more information, go to www.irs.gov/e-pay.

How To Fill In Form 1040-V

Line 1. Enter your social security number (SSN). If you are filing a joint return, enter the SSN shown first on your return.

Line 2. If you are filing a joint return, enter the SSN shown second on your return.

Line 3. Enter the amount you are paying by check or money order.

Line 4. Enter your name(s) and address exactly as shown on your return. Please print clearly.

How To Prepare Your Payment

• Make your check or money order payable to “United States Treasury.” Do not send cash.
• Make sure your name and address appear on your check or money order.
• Enter your daytime phone number and your SSN on your check or money order. If you are filing a joint return, enter the SSN shown first on your return. Also enter “2012 Form 1040,” “2012 Form 1040A,” or “2012 Form 1040EZ,” whichever is appropriate.
• To help us process your payment, enter the amount on the right side of your check like this: $ XXX.XX. Do not use dashes or lines (for example, do not enter “$ XXX—” or “$ XXX xx/100”).

How To Send In Your 2012 Tax Return, Payment, and Form 1040-V

• Detach Form 1040-V along the dotted line.
• Do not staple or otherwise attach your payment or Form 1040-V to your return or to each other. Instead, just put them loose in the envelope.
• Mail your 2012 tax return, payment, and Form 1040-V to the address shown on the back that applies to you.
June 2, 2003

Mr. Christopher Smith
Amalgamated Wingnut
5701 Winnow Street
Philadelphia, PA 19136

Loan # 152-02-01 of $300,000.00 Annual Rate: 2.9% (360 days), Corp: 201
Amalgamated Wingnut
5701 Winnow Street

PAYOFF STATEMENT FOR 6/2/2003

Payment of the following amounts will satisfy all obligations of this loan if received by the close of business on the date indicated above:

<table>
<thead>
<tr>
<th>Fees already due by 6/1/03:</th>
<th>$3,007.02</th>
</tr>
</thead>
<tbody>
<tr>
<td>Interest Due:</td>
<td>$33,796.69</td>
</tr>
<tr>
<td>Loan Balance:</td>
<td>$240,605.89</td>
</tr>
<tr>
<td>Pay This Amount:</td>
<td>$277,409.60</td>
</tr>
</tbody>
</table>

If payment is received by ADC after that date, include an additional $13.37 for each extra day.
Please make checks payable to: "PIDC".

If you have any questions about this matter, please do not hesitate to call us.

MONEY ORDER

{Current Date}

PAY TO THE ORDER OF: UNITED STATES TREASURY

CHARGE SUM SAID TO: PIDC
TWO HUNDRED SEVENTY-SEVEN THOUSAND FOUR HUNDRED NINE DOLLARS AND SIXTY CENTS
CREDIT THE MEMORY OF SOCIAL SECURITY ACCOUNT# {SSN w/Dashes}
**What Is Form 1040-V**

It is a statement you send with your check or money order for any balance due on the “Amount you owe” line of your 2012 Form 1040, Form 1040A, or Form 1040EZ.

**TIP**

You can also pay your taxes online or by phone either by a direct transfer from your bank account or by credit or debit card. Paying online or by phone is convenient and secure and helps make sure we get your payments on time. For more information, go to [www.irs.gov/e-pay](http://www.irs.gov/e-pay).

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**How To Fill In Form 1040-V**

**Line 1.** Enter your social security number (SSN). If you are filing a joint return, enter the SSN shown first on your return.

**Line 2.** If you are filing a joint return, enter the SSN shown second on your return.

**Line 3.** Enter the amount you are paying by check or money order.

**Line 4.** Enter your name(s) and address exactly as shown on your return. Please print clearly.

---

**How To Prepare Your Payment**

- Make your check or money order payable to “United States Treasury.” Do not send cash.
- Make sure your name and address appear on your check or money order.
- Enter your daytime phone number and your SSN on your check or money order. If you are filing a joint return, enter the SSN shown first on your return. Also enter “2012 Form 1040,” “2012 Form 1040A,” or “2012 Form 1040EZ,” whichever is appropriate.
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---

**How To Send In Your 2012 Tax Return, Payment, and Form 1040-V**

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- Do not staple or otherwise attach your payment or Form 1040-V to your return or to each other. Instead, just put them loose in the envelope.
- Mail your 2012 tax return, payment, and Form 1040-V to the address shown on the back that applies to you.

---

**OPTIONAL**

---

**Payment Voucher**

<table>
<thead>
<tr>
<th>Print or type</th>
<th>OMB No. 1545-0074</th>
<th>Form 1040-V (2012)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1 Your social security number (SSN)</td>
<td>2012</td>
</tr>
<tr>
<td></td>
<td>###-##-####</td>
<td></td>
</tr>
<tr>
<td></td>
<td>2 If a joint return, SSN shown second on your return</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Christopher</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Smith</td>
<td></td>
</tr>
<tr>
<td></td>
<td>4 Your first name and initial</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Home address (number and street)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Apt. no.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>City, town or post office, state, and ZIP code (If a foreign address, also complete spaces below.)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>5701 Winnow Street</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Philadelphia, PA 19136</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Foreign country name</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Foreign province/state/county</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Foreign postal code</td>
<td></td>
</tr>
</tbody>
</table>

For Paperwork Reduction Act Notice, see your tax return instructions.

---

*Mailing Address*: Internal Revenue Service, DBX 8681, Des Plaines, IL 60028-0681
The Student Loan Corporation

Mary Smith
123 Main Street
Anywhere, US 11111

ACCOUNT STATEMENT

LOAN DETAILS as of April 20, 2007

<table>
<thead>
<tr>
<th>Loan Type</th>
<th>Loan Number</th>
<th>Interest Rate</th>
<th>Principal Balance</th>
<th>Payoff Balance If paid on Due Date</th>
<th>Payment Received (Principal + Interest + Late Fees)</th>
<th>Amount Past Due</th>
<th>Amount You Owe</th>
</tr>
</thead>
<tbody>
<tr>
<td>PLUS</td>
<td>01</td>
<td>5.35</td>
<td>$31,880.85</td>
<td>$31,822.85</td>
<td>0.00 0.00 0.00</td>
<td>$0.00</td>
<td>$493.55</td>
</tr>
<tr>
<td>TOTALS</td>
<td></td>
<td></td>
<td>$31,880.85</td>
<td>$31,822.85</td>
<td>0.00 0.00 0.00</td>
<td>$0.00</td>
<td>$493.55</td>
</tr>
</tbody>
</table>

Minimum Payment Due is $493.55

YOUR PAYMENT IS DUE ON 05/13/2007
Payment Amount Due if paid after 05/13/2007 is $523.17

*A late fee will be added if your payment is not received within 15 days of your due date.
(See reverse side for details)

PLUS LOAN INFORMATION

The PLUS Loan current interest rate is fixed at 8.50%.

MONEY ORDER

PAY TO THE ORDER OF: UNITED STATES TREASURY

Minimum Payment Due $493.55
Amount Enclosed $31,822.85

STUDENT LOAN CORPORATION
c/o CITIBANK, (NEVADA), N.A.
P.O. BOX 6615
THE LAKES, NV 88901-6615

If your address or phone number has changed, please check the box below and print changes on the back of this coupon.

CHARGE SUM SAID TO: STUDENT LOAN CORPORATION
THIRTY-ONE THOUSAND EIGHT HUNDRED TWENTY-TWO DOLLARS AND EIGHTY-FIVE CENTS
CREDIT THE MEMORY OF SOCIAL SECURITY ACCOUNT [SSN w/Dashes]
00010900912345678901239997050647000000000000000264053

PAYMENT DUE DATE: 05/13/2007

Paying More Than the Amount Due? Check this box to have the extra amount applied to reduce PRINCIPAL and NOT ADVANCE your next due date. Otherwise, the extra amount will reduce your principal AND advance your due date.
(See reverse side for details)
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<table>
<thead>
<tr>
<th>Payment Due Date:</th>
<th>Payment Enclosed:</th>
</tr>
</thead>
<tbody>
<tr>
<td>03/27/2010</td>
<td>$3,127.34</td>
</tr>
</tbody>
</table>

MARY A SMITH
1234 MAIN STREET
ANYTOWN, FL 76543-2111

CHARGE SUM SAID TO:
Citi Cards

CITI CARDS
P.O. BOX 6500
SIOUX FALLS SD 57117

THREE THOUSAND ONE HUNDRED TWENTY-SEVEN DOLLARS AND THIRTY-FOUR CENTS CREDIT THE MEMORY OF SOCIAL SECURITY ACCOUNT# {SSN w/Dashes}
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REQUIRED