



Department of the Treasury
Internal Revenue Service
Small Business / Self-Employed Division
4400 LEEDS AVE SUITE 270B
NORTH CHARLESTON, SC 29405

Date:
02/10/2026

Person to contact:

Taxpayer ID number (last 4 digits):



SUMMERVILLE, SC 29486

We approved your request to pay your taxes in installments. Your first payment of \$2,000.00 is due on 03/20/2026 . You agreed to make future payments of \$2,000.00 on the 20th of each following month until you pay the full amount.

The amount you owe as of 02/09/2026 is \$86,752.59 . This amount does not include all accrued penalties and interest. We will charge applicable penalties and interest until you pay the full amount you owe, because you didn't pay your total tax when it was due.

You agreed to pay us by direct debit. This means your financial institution will subtract (debit) the amount of your monthly payment from your checking or savings account on the same day each month and send that amount to us. Paying by direct debit also authorizes a financial institution to receive confidential information necessary to answer inquiries and resolve issues related to your payment. Remember to subtract the payments from your account balance each month.

If you don't have enough money in your checking or savings account for the monthly payment, we must charge a penalty of \$25.00 or two percent of your monthly payment, whichever is larger. If your monthly payment is less than \$25.00, the penalty amount will be the payment amount.

If we're charging backup withholding on any of your accounts, it will continue. Having an installment agreement doesn't stop backup withholding.

Although we've established an installment plan for you, we may file a Notice of Federal Tax Lien to protect the government's interest.

A Notice of Federal Tax Lien is a public notice that the government has a claim against your property to satisfy a debt. We will release (remove) the lien when you finish paying what you owe. We have the legal right to collect this money for up to 10 years.

HAS ALREADY BEEN FILED

Conditions of this agreement

- We must receive each payment by the date shown above. If you cannot make your monthly payment, contact us immediately.
- This agreement is based on your current financial condition. We may change or cancel it if we show your ability to pay has significantly changed.
- We may cancel this agreement if you don't give us updated financial information when we ask for it.
- While this agreement is in effect, you must pay any federal taxes you owe on time.
- We'll apply your federal tax refunds (if any) to the amount you owe until it is fully paid.
- If you don't meet the conditions of this agreement, we'll cancel it, and may collect the entire amount you owe by:
 - Levy on your income
 - Bank accounts or other assets
 - Seizing your property
- We may cancel the agreement at any time if we find that collection of the tax is in jeopardy.
- There is a \$107.00 fee to establish a direct debit installment agreement.
- If the agreement defaults, you must pay a \$89.00 fee to reinstate it.
- We'll let you know if you qualify for the reduced installment fee (\$43.00) or if you meet certain conditions that would allow us to waive or reimburse that fee. If we don't qualify you for the reduced fee, you can request the reduced fee using Form 13844, Application For Reduced User Fee For Installment Agreements.
- We'll apply all payments on this agreement in the best interest of the United States.

If we propose to change or cancel your agreement, you'll receive a notice advising you of our proposal. We'll give you the opportunity to appeal the change or cancellation.

Additional conditions

This installment agreement includes taxes for the following forms and tax periods.

Form	Tax period	Form	Tax period	Form	Tax period
941	6/30/2023	941	6/30/2025	941	9/30/2025
940	12/31/2022	944	12/31/2022		

If you have questions, you can call the contact person shown above.

Thank you for your cooperation.

Sincerely,



REVENUE OFFICER