



Department of the Treasury  
Internal Revenue Service

PO BOX 69 STOP 811  
Memphis TN 38101-0069

In reply refer to: 0272272377  
Oct. 05, 2018 LTR 2273C 3  
[REDACTED] 200812 30 1  
Input Op: 0272172377 00010523  
BODC: SB



.1125

Taxpayer identification

number: [REDACTED]  
Forms: 1040  
Tax periods: Dec. 31, 2008 Dec. 31, 2009 Dec. 31, 2010  
Dec. 31, 2011 Dec. 31, 2012 Dec. 31, 2013  
Dec. 31, 2014 Dec. 31, 2015 Dec. 31, 2016

Dear Taxpayer:

Thank you for your correspondence dated Sep. 17, 2018, requesting an installment agreement to resolve your account balance.

We revised your installment agreement for the tax periods listed at the top of this letter. Your monthly payment of \$500.00 is due on the 28th of each month, beginning on Oct. 28, 2018.

WHAT YOU NEED TO KNOW ABOUT YOUR INSTALLMENT AGREEMENT

We charge a \$89.00 user fee to cover the cost of revising or reinstating installment agreements. We'll deduct the fee from your first payment. If your approved installment agreement payment is less than the user fee, then your first payment must be at least \$89.00 to cover the user fee.

WHAT YOU MUST DO

You must meet all conditions of your installment agreement. If you don't, we can cancel it and take enforcement action to collect the full amount of your tax liability. Enforcement action could include filing a Notice of Federal Tax Lien (which notifies your creditors of our lien against your property) or placing a levy on your wages or bank accounts. If we cancel your installment agreement and you later apply for and receive reinstatement, you'll have to pay a reinstatement fee.

The other conditions of this agreement are:

- You timely pay all federal taxes due during the term of this agreement.



- We'll apply all installment agreement payments to the oldest tax assessments first, then penalties, then interest on that assessment.
- You pay all installment agreement user fees.
- You provide a current financial statement when we request one. If you have a change in your ability to pay, we can revise or cancel your installment agreement.

We'll send you a monthly statement with a payment voucher and return envelope shortly before each payment is due. The statement will show your remaining balance, as well as your monthly payment amount. We must receive your payment by the due date. If you don't receive your statement at least 10 days before your payment due date, you should mail us your payment with a copy of the last page of this letter.

Make your check or money order payable to the United States Treasury and provide on each payment:

- Name
- Address
- Taxpayer identification number
- Daytime telephone number
- Tax year
- Tax form

Please use the return envelope provided with your statement.

If you move, complete Form 8822, Change of Address, or for business address changes, complete Form 8822-B, Change of Address - Business, and send it to the address on page 2 of the form.

We'll apply any refunds you're due to the amount you owe until you pay your balance in full. A refund offset isn't a substitute for a monthly payment. You must still make your regular monthly payment if we apply a refund to your account.

We've provided a general explanation of the possible penalties and/or interest included in the current balance due on your account. If you want a specific explanation of how the amounts were computed on your account, please contact us at the toll-free number shown in this letter and we will send you a detailed computation.

\*\* Filing and/or Paying Late -- IRC Section 6651 \*\*

We assess a 5% monthly penalty for filing your return late and a 1/2%