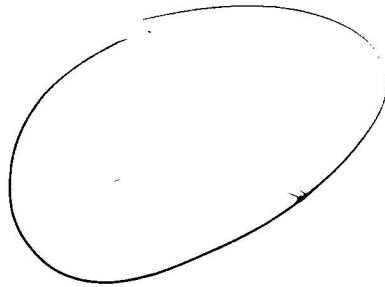




Department of the Treasury
Internal Revenue Service

PO Box 69 Stop 811
Memphis TN 38101-0069

In reply refer to: 0474035008
Mar. 12, 2018 LTR 1962C 3
[REDACTED] 201212 30 1
00016372
BODC: SB



057474

Taxpayer identification number: [REDACTED]
Form: 1040
Tax periods ending: Dec. 31, 2012 Dec. 31, 2016

Dear Taxpayer:

This letter responds to our telephone conversation on Mar. 01, 2018, about the unpaid tax for the tax periods above.

As you requested, we modified your direct debit installment agreement. We'll deduct your payment of \$450.00 on the 28th of each month.

WHAT YOU NEED TO KNOW ABOUT YOUR INSTALLMENT AGREEMENT

We charge a \$107 user fee to cover the cost of entering into a direct debit installment agreement not established through an IRS automated self-service application. However, we reviewed your account and found you qualify for a reduced fee of \$43 due to your income level.

You must contact our office at least 15 days before your monthly due date to stop an automatic payment withdrawal from your checking account.

WHAT YOU MUST DO

You must meet all conditions of your installment agreement. If you don't, we can terminate it and take enforcement action to collect the full amount of the tax liability. Enforcement action could include filing a Notice of Federal Tax Lien (which notifies your creditors of our lien against your property) or levying your wages or bank accounts. If we decide to terminate your installment agreement or to pursue any enforcement actions, you'll have Collection Appeal rights through the Collection Appeals Program (CAP) (see Publication 1660, Collection Appeal Rights, for complete information). If we terminate 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 will pay on time all federal taxes that become due during the