



**IRS** Department of the Treasury  
Internal Revenue Service

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Kansas City MO 64121-9236

In reply refer to: 0152575  
Sep. 11, 2014 LTR 2273C 3  
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Social security number: 545-85-1  
Forms: 1040  
Tax periods: Dec. 31, 2005 Dec. 31, 2007 Dec. 31, 2008  
Dec. 31, 2011

Dear Taxpayer:

This letter responds to our conversation on Sep. 02, 2014, when you asked about ways to resolve your account balance.

Based on your proposal, we established your installment agreement for \$93.00. Your payment is due on the 28th of each month, beginning on Oct. 28, 2014.

**WHAT YOU NEED TO KNOW ABOUT YOUR INSTALLMENT AGREEMENT**

We charge a \$120.00 user fee to cover the cost of providing installment agreements. We'll deduct the fee from your first payment.

Even though your approved installment agreement payment may be less, your first payment must be at least \$120.00 to cover the fee.

We can reduce the installment agreement user fee for individuals whose income falls at or below levels in the IRS Installment Agreement Low Income Guidelines. You may qualify for this one-time reduction to your fee.

If your income is at or below the established levels (based on the Department of Health and Human Services poverty guidelines), you can apply for the reduced user fee of \$43 for new agreements. This reduction also applies to agreements that have payments deducted directly from a bank account.

You can find the income levels and instructions on how to apply for the reduced user fee on Form 13844, Application For Reduced User Fee For Installment Agreements.

If you qualify, complete and mail Form 13844 within 30 days to: