

In reply refer to: 0172079 Sep. 16, 2014 LTR 2273C 0 258-11- 200712 30 0 00009190 BODC: SB

WILLIAM M

HERNDON VA



013831

Social security number: 258-11-

Forms: 1040

Tax periods: Dec. 31, 2007 Dec. 31, 2008 Dec. 31, 2009

Dec. 31, 2012

Dear Taxpayer:

This letter responds to our conversation on Sep. 05, 2014, when you asked about ways to resolve your account balance.

Based on your proposal, we established your installment agreement for \$100.00. Your payment is due on the 15th of each month, beginning on Oct. 15, 2014.

Under the terms of your installment agreement, your payment will change to \$530.00 on May 15, 2015, and will continue at this amount for each month until you pay the balance in full or your financial situation changes.

WHAT YOU NEED TO KNOW ABOUT YOUR INSTALLMENT AGREEMENT

We charge a \$120.00 user fee to cover the cost of providing an installment agreement. However, we reviewed your account and found you qualify for the reduced fee of \$43 due to your income level. Although your approved installment agreement payment may be less than \$43, your first payment must be at least \$43 to cover the 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: