



Department of the Treasury
Internal Revenue Service

Cincinnati Service Center
CINCINNATI OH 45999-0029

In reply refer to: 0275146
Apr. 10, 2014 LTR 2273C 0
336-48- 200712 30 0
00019
BODC: SB

STEVEN A

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002272

Social security number: 336-48-
Forms: 1040
Tax periods: Dec. 31, 2007 Dec. 31, 2009 Dec. 31, 2011
Dec. 31, 2012

Dear Taxpayer:

Thank you for your correspondence dated Apr. 01, 2014,
requesting an installment agreement to resolve your account balance.

Based on your proposal, we established your installment agreement for
\$450.00. Your payment is due on the 28th of each month,
beginning on May 28, 2014.

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 need to 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 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 pay on time all federal and state taxes due during the term of
this agreement.
- You file on time all federal and state tax returns due during the
term of this agreement.