

PHILADELPHIA PA 19255-0025

In reply refer to: 0545976  
June 04, 2013 LTR 3217C G3  
476-13- 201112 30 1  
00040  
BODC: SB

MICHAEL L  
% BARBARA L BALLARD  
3550 WATT AVE STE 140  
SACRAMENTO CA 95821-2666

Taxpayer Identification Number: 476-13-  
Form(s) and Tax Period(s): 1040 Dec. 31, 2009  
1040 Dec. 31, 2010  
1040 Dec. 31, 2011

Dear Taxpayer:

Thank you for making arrangements to resolve your account. We've accepted your offer for an Installment Agreement. The agreement covers the tax period(s) shown above. Please make your first payment of \$55.00 by June 28, 2013. Thereafter, send us that amount by the 28th of each month, until you've paid the full amount you owe. You may want to pay down your account balance by paying more than required by your Installment Agreement as penalty and interest charges continue to accumulate until your account is paid in full.

Please make your check payable to the United States Department of the Treasury and write on it your name, address, Social Security or Employer Identification number. Include with your payment a daytime telephone number where we can call you, the tax year you are paying, and the tax form number you filed for that year.

We'll send you a monthly statement with a payment stub and return envelope shortly before each payment is due. The statement will show the total amount remaining on your account, as well as your monthly payment amount. If you don't receive the statement at least ten days before your first payment due date, make your payment and return the last page of this letter with your payment.

We charge a \$105 User Fee to cover the cost of providing an Installment Agreement; however, review of your account found you qualified for a reduced fee of \$43, due to your income level. Although your approved Installment Agreement payment may be for less than \$43, your first payment should be for at least \$43 to cover the fee.

You need to meet all of the conditions of the Installment Agreement. When someone doesn't meet the terms of their Installment Agreement, we cancel it. We then begin to act to collect the full amount of the tax liability. In addition, canceled Installment Agreements that we later reinstate require the payment of a \$45 reinstatement fee.