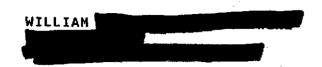


In reply refer to: 0566256

Jan. 02, 2015 LTR 2271C 0
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Social security number: 169-66-

Tax periods: Dec. 31, 2008 Dec. 31, 2009 Dec. 31, 2010 Dec. 31, 2011

Dear Taxpayer:

Thank you for your response dated June 08, 2014, about the unpaid balance for the tax periods shown above.

We set up your installment agreement for you for the tax periods shown above based on your financial situation. Your payment is \$100.00, due on the 28th of each month, beginning on Jan. 28, 2015. Your payment will continue for this amount every month until you pay the balance in full or your financial situation changes.

What you need to know about your installment agreement

We based this installment agreement on your current financial circumstances. We can review this agreement every two years and request new financial information from you.

We charge a \$120.00 user fee to cover the cost of providing an installment agreement. Even though your approved installment agreement payments 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.