



Department of the Treasury  
Internal Revenue Service

Fresno Service Center  
FRESNO CA 93888-0029

In reply refer to: 1072928  
Nov. 15, 2013 LTR 3217C G3  
310-90- 201212 30 1  
Input Op: 1072228235 000302  
BODC: WI

JERRY  
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013301

Taxpayer Identification Number:	310-90-	
Form(s) and Tax Period(s):	1040	Dec. 31, 2007
	1040	Dec. 31, 2009
	1040	Dec. 31, 2010
	1040	Dec. 31, 2011
	1040	Dec. 31, 2012

Dear Taxpayer:

Thank you for making arrangements to resolve your account. We accepted your offer to have your monthly installment payments automatically taken from your checking account.

We'll deduct your payment of \$454.00 on the 28th of each month. Be sure you have enough funds in your bank account to cover the payments on their due dates. We charge an additional penalty if insufficient funds in an account cause a late or missing payment.

What you need to know about your installment agreement

We charge a \$52 user fee to cover the cost of providing an installment agreement. We'll deduct this fee from your first payment.

We can reduce the installment agreement user fee for individuals whose income falls at or below levels based 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 also includes agreements that have payments deducted directly from a bank account.

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