

Internal Revenue Service  
10 EAST COMMERCE ST.  
YOUNGSTOWN, OH 44503-1677

Department of the Treasury

Letter Date:  
12/04/2012  
Taxpayer Identification Number:  
275-60-  
Telephone Number:  
1-800-829-8374

LEO A.

OH

We have approved your request to pay your taxes in installments. Your first payment of \$623.00 is due on 01/25/2013. You agreed to make future payments of \$623.00 on the 25th of each following month until you have paid the full amount you owe.

The amount you owe as of 12/03/2012 is \$110,503.04. This amount does not include all accrued penalties and interest. We will charge penalties and interest until you pay the full amount you owe, because you didn't pay your total tax when it was due.

You agreed to pay us by Direct Debit. This means that, on the same day each month, your financial institution will subtract (debit) the amount of your monthly payment from your checking/savings account and send that amount to us. By agreeing to pay by direct debit, you also authorize the financial institutions involved in the processing of your electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to your payment. Since we don't send you reminders, be sure to remember to subtract the payments from your account balance each month.

If you don't have enough money in your checking/savings account for the monthly payment, we must charge a penalty of \$15 or two percent of your monthly payment, whichever is larger. If your monthly payment is less than \$15, the penalty amount will be the payment amount.

Note: If the IRS is charging backup withholding on any of your accounts, it will continue. Having an installment agreement doesn't interrupt backup withholding.

Although we have established an installment plan for you, we must protect the government's interest. Therefore, a Notice of Federal Tax Lien

**HAS ALREADY BEEN FILED**

A Notice of Federal Tax Lien is a public notice that the government has a claim against your property to satisfy a debt. We will release (remove) the lien when you finish paying what you owe.

**CONDITIONS OF THIS AGREEMENT:**

- We must receive each payment by the date shown above. If you have a problem, contact us immediately.
- This agreement is based on your current financial condition. We may change or cancel it if our information shows that your ability to pay has changed significantly.
- We may cancel this agreement if you don't give us updated financial information when we ask for it.
- While this agreement is in effect, you must pay any federal taxes you owe on time.
- We will apply your federal tax refunds (if any) to the amount you owe until it is fully paid.
- If you don't meet the conditions of this agreement, we will cancel it, and may collect the entire amount you owe by levy on your income, bank accounts or other assets, or by seizing your property.
- We may cancel the agreement at any time if we find that collection of the tax is in jeopardy.
- There is a \$52.00 installment agreement fee.