Internal Revenue Service 4905 OLD GREENWOOD ROAD MS 5222 FSM FORT SMITH, AR 72903-6906

Letter Date: 01/29/2013 Taxpayer Identification Number: 373-72. Telephone Number: 1-800-829-8374

STEVEN C

, AR

We have approved your request to pay your taxes in installments. Your first payment of \$237.00 is due on 02/27/2013. You agreed to make future payments of \$237.00 on the 27th of each following month until you have paid the full amount you owe.

The amount you owe as of 01/28/2013 is \$58,263.75. 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.

Please be sure to send your monthly payments early enough for them to reach us by the due date. Print your social security number or employer identification number clearly on your check or money order. If you change your address, please send your new address with your next payment.

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

WILL BE FILED WHEN TAX IS ASSESSED

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 \$105.00 installment agreement fee.
- If agreement defaults, you must pay a \$45.00 reinstatement fee if agreement is reinstated.
- We will apply all payments on this agreement in the best interest of the United States.

The Internal Revenue Service will be sending you monthly reminder notices which will include the mailing address to send your payments. Detach the bottom portion of the reminder notice and include it with your payment.

Letter 2850 (Rev. 1/2007)