



ATSC
Atlanta GA 39901

In reply refer to: XXXXXXXXXX
Apr. 25, 2014 LTR 2604C 0
XXX-XX-XXXX 201312 30
XXXXXXXXXX
BODC: XX

FIRST LAST
STREET ADDRESS
FRANKLINTON LA 70438



XXXXXX

Taxpayer identification
number: XXX-XX-XXXX
Form: 1040
Tax Periods: Dec. 31, 2013

Dear Taxpayer:

This letter responds to your Form 9465 dated Apr. 11, 2014, for an installment agreement for the tax periods shown above.

We tentatively approved an installment agreement to pay the amount you owe for the tax periods shown above. Your payment will be \$150.00 and will be due on the 15th of each month, beginning on May 15, 2014.

What you need to know about your installment agreement

We haven't finished processing your return, Once we finish, we'll send you a notice, as the law requires. This notice will show the total amount of tax, penalty, and interest you owe. In the meantime, we must receive your monthly payment in the required amount by the date you agreed to.

We normally charge a \$120.00 user fee to cover the cost of providing an installment agreement. However, we reviewed your account and found you qualify for a reduced fee of \$43 due to your income level. We'll deduct the fee from you first payment. Even though your approved installment agreement payment may be less, your first pay must be at least \$43 to cover the fee.

What you need to do

You must meet all the conditions of your installment agreement. If you don't, we can cancel it and take enforcement action to collect the full amount of your tax liability. Enforcement action could include filing a Notice of Federal Tax Lien (which notifies your creditors of our lien against your property) or a levy on your wages or bank accounts. If we cancel your installment agreement and you later apply for and receive reinstatement, you'll have to pay a reinstatement fee.

The other conditions of this agreement are:

XXXXXXXXXX
Apr. 25, 2014 LTR 2604C 0
XXX-XX-XXXX 201312 30
XXXXXXXXXX

FIRST LAST
STREET ADDRESS
FRANKLINTON LA 70438

- You pay on time all federal taxes due during the term of this agreement.
- You will file on time all federal and state tax returns due during the term of this agreement.
- We'll apply all installment agreement payments to the oldest tax assessments, then penalties, then interest on that assessment.
- You pay all installment agreement user fees.
- You provide a current financial statement when we request one. If you have a change in your ability to pay, we can revise or cancel your installment agreement.

After we finish processing your return and send the required notice, we'll begin sending you a monthly statement with a payment voucher and return envelope shortly before each payment is due. The statement will show the total amount you owe, as well as your monthly payment amount. We must receive your payment by the due date. If you don't receive your statement at least 10 days before your payment due date, you should mail us your payment with a copy of the last page of this letter.

Make the check or money order payable to the United States Treasury and clearly write on each payment your:

- Name
- Address
- Social security or employer identification number
- Tax year
- Tax form
- Daytime telephone number

Please use the return envelope provided.

If you move, complete Form 8822, Change of Address, or for business address changes, complete Form 8822-B, Change of Address - Business, and send it to us. We must have your current address to maintain your installment agreement.

We'll apply any refunds you're due to the amount you owe until you pay your balance due in full. A refund payment isn't a substitute for a monthly payment. You must still make your regular monthly payment if we apply a refund to your account.

XXXXXXXXXX

Apr. 25, 2014 LTR 2604C 0
XXX-XX-XXXX 201312 30

XXXXXXXXXX

FIRST LAST
STREET ADDRESS
FRANKLINTON LA 70438



XXXXXX

When you pay your taxes after the due date, we charge a penalty of 0.5% of the unpaid amount due per month, up to 25% of the amount due. The penalty decreases to 0.25% if you have an approved installment agreement to pay the tax and you are in full compliance with that agreement. The penalty increases to 1.0% for each month the tax remains unpaid, beginning 10 days after we issue an Intent to Levy Notice (or seize your assets). We count part of a month as a full month (Internal Revenue Service (IRC) Section 6651).

We're required by law to charge interest on unpaid tax from the date the tax return was due to the date the tax is paid in full. We charge interest as long as an unpaid balance remains, including unpaid penalties, if applicable (IRS Section 6601).

For more information on penalties and interest, you can review Notice 746, Information About Your Notice, Penalty and Interest.

Any time you can afford to pay more than the required payment amount, you should do so, Extra payments will help you minimize additional penalty and interest charges on the amount you still owe.

How to pay federal tax

Federal income tax is a pay-as-you-go tax. You must pay the tax as you earn or receive income during the year in one of three ways:

1. Withholding - If you're an employee, your employer will withhold income tax from your pay. Payers also withhold tax from other types of income, including pensions, bonuses, commissions, and gambling winnings. In each case, the amount withheld is paid to the United States Treasury in your name.

If you had too little tax withheld from your wages, you should give your employer a new Form w-4, Employee's Withholding Allowance Certificate, to increase the amount of withholding.

2. Estimated tax payments - If you don't pay your tax through withholding or don't pay enough, you might have to pay estimated tax. People who are in business for themselves generally pay their tax this way. They generally have to pay self-employment tax also.

If you need more information about changing your Form W-4 or making estimated tax payments, let us know. Publication 505, Tax Withholding and Estimated Tax, explains both of these methods in detail.