



ATSC
Atlanta GA 39901

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

FIRST LAST
STREET ADDRESS
FRANKLINTON LA 70438



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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:

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- 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.

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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.

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3. Federal tax deposits - If you have employees, you may be required to make Federal Tax Deposits for employment taxes. As an employer, you must withhold federal income tax, social security and Medicare taxes, and Federal Unemployment Tax Act (FUTA) taxes. Employers required to make deposits must deposit electronically through the Electronic Federal Tax Payment System (EFTPS).

If you need more information about making federal tax deposits, let us know. Publication 15, Circular E, Employer's Tax Guide, and Publication 15-A, Employer's Supplemental Tax Guide, explain in detail an employer's responsibility.

How to pay tax you owe

You can send your payments by mail each month or use one of several payment options.

Pay in person

You can pay at a local IRS office by personal check, cashier's check, certified check, or money order. When you pay in person, bring this letter with you. Some offices also accept cash (but they can't provide change). Check at www.irs.gov/localcontacts to find the services available at each site and the hours of operation.

Pay electronically

Visit www.irs.gov/e-pay for information on paying your taxes electronically. If you don't have access to the internet, call EFTPS Customer Service at 1-800-316-6541 (individual) or 1-800-555-4477 (business).

For credit or debit card payments, fees may vary between the service providers.

Pay by automatic bank withdrawal

If you want to authorize us to take your monthly payments from your bank account, you must:

- Complete and sign a Form 433-D, Installment Agreement.
- Include a blank check with "VOID" printed on the front of the check or provide your name, your bank name, routing number, and account number as they appear on the front of your check.
- Mail the completed Form 433-D and your voided check or banking information to the payment address as the end of this letter.

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Pay by payroll deduction

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To authorize your employer to deduct payments from your salary or commission and send them directly to us, you must:

- Complete and sign a Form 2159, Payroll Deduction Agreement,
- Have your employer sign the form,
- Mail the completed Form 2159 back to us at the payment address at the end of this letter.
- Send the monthly payments to us until your employer begins deducting payments from your salary or commission.

How to contact us

If you have questions, you can call us toll free at 1-800-829-0922.

If you are out of the country and need assistance, call us at 1-267-941-1000 (not toll-free).

You can also find more information on our website at www.irs.gov.

You can get any of the forms or publications mentioned in this letter by calling 1-800-TAX-FORM (1-800-829-3676) or visiting our website at www.irs.gov/formspubs.

If you prefer, you can write to us at the office we provided in this letter. When you write, include this letter and provide in the spaces below your telephone number with the hours we can reach you.

Keep a copy of this letter for your records.

Telephone Number () _____ Hours _____

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Letter number: 2604C
Taxpayer identification number: XXX-XX-XXXX
Tax form: 1040
Tax period ending: Dec 31, 2013

Installment Agreement Payment

You can return a copy of this page with your payment in the enclosed envelope if you don't receive your monthly statement on time. Please allow at least 10 days mailing time for your payment to reach us. Make your check or money order payable to the United States Treasury and clearly print on each payment:

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

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Sincerely yours,

IRS Contact Name
Collection Operation Manager

Enclosures:
Envelope