

**Internal Revenue Service**  
678 FRONT ST NW STE 200  
GRAND RAPIDS, MI 49504

**Department of the Treasury**

**Letter Date:**

10/30/2006

**Taxpayer Identification Number:**

**Telephone Number:**

GRAND RAPIDS, MI 49548

We have approved your request to pay your taxes in installments. Your first payment of \$5,000.00 is due on 28th of November, 2006. You agreed to make future payments of \$5,000.00 on the 28th of each following month until you have paid the full amount you owe.

The amount you owe as of 10/30/2006 is \$211,199.29. 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

**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. We have the legal right to collect this money for up to 10 years.

**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.
- You must pay a \$43.00 installment agreement fee.
- If agreement defaults, you must pay a \$24.00 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. 3/2006)