

PHILADELPHIA PA 19255-0030

In reply refer to: [REDACTED]  
July 09, 2012 LTR 3217C G3

[REDACTED]  
BODC: SB

[REDACTED]  
CHICAGO IL 60613-[REDACTED]

New York, NY

Total Liability

\$264,000

014942

Taxpayer Identification Number: [REDACTED]  
Form(s) and Tax Period(s): 941 Dec. 31, 2009  
941 Dec. 31, 2010  
941 Dec. 31, 2011  
941 Mar. 31, 2012

Dear Taxpayer:

Thank you for making arrangements to resolve your account. We've accepted your offer to have your monthly installment payments automatically taken from your checking account.

We will deduct your payment of \$2,500.00 on the 28th of each month. Please keep sufficient funds in your bank account to cover the payment when it is due. We have to charge an additional penalty when insufficient funds in an account cause a late or missing payment.

We charge a \$52 User Fee to cover the cost of providing an Installment Agreement. We will deduct this fee from your first payment.

The Installment Agreement User Fee may be reduced for individuals whose income falls at or below levels based on IRS Installment Agreement Low Income Guidelines. Our initial review did not qualify you for the reduced fee, however, if you believe you qualify for a one time reduction to your Installment Agreement User Fee you may complete and submit Form 13844 for consideration. The form is available at [www.irs.gov/formspubs](http://www.irs.gov/formspubs) or you may call 1-800-829-3676. Please mail your application to IRS, PO Box 219236, Stop 5050, Kansas City, MO 64121-9236.

To determine whether you qualify, compare your total income before any losses or adjustments, to the chart below.

IRS Installment Agreement Low Income Guidelines			
Size of Family Unit	48 Contiguous States and D.C.	Alaska	Hawaii
1	\$27,075	\$33,825	\$31,150
2	\$36,425	\$45,525	\$41,900
3	\$45,775	\$57,225	\$52,650
4	\$55,125	\$68,925	\$63,400
5	\$64,475	\$80,625	\$74,150