(Licensed Tax Professional Name)

Tax Defense Network Affiliated Partner

**DAY & DATE**

**CLIENT NAME**

**CLIENT STREET**

**CLIENT CITY STATE ZIP**

**CLIENT NAME,**

First, let me say congratulations on reaching a fair and affordable resolution to your tax debt. I hope you found our time together and service to be nothing short of exceptional. It has been a pleasure assisting you in this matter, and I hope you are more than satisfied with the results. For your convenience, I have outlined the terms and conditions of your resolution below.

* Affordable Payment Plan.
* Monthly payments of **PAYMENTAMOUNT** per month beginning on **PAYMENTSTARTDATE**.
* You will receive a letter from the IRS explaining this agreement within 7 to 10 business days.
* Follow the payment instructions contained in the IRS correspondence. Your physical payments should be sent to the address found on the payment vouchers provided by the Internal Revenue Service. Payments made without a payment voucher can be sent to the following address:

**Internal Revenue Service**

**Fresno, CA 93888-0010**

* You should mail your payments no later than 10 days prior to the due date to allow for proper processing.
* Your checks should be made out to *United States Department of Treasury*. Include your name, address, daytime telephone number, your social security number, and the phrase “1040 – **YEARS**” on the memo line of the check.
* Other payment method options are available. Payroll deduction can be set up by submitting Form 2159 to your employer. Form 2159 can be found on the IRS website. Electric transfers and online payments can be set up online at [www.eftps.gov](http://www.eftps.gov) or by visiting the IRS Direct Pay website at <http://www.irs.gov/Payments/Direct-Pay>. Direct debit can be set up by submitting Form 433D to the IRS. Form 433D can be downloaded from the IRS website – [www.irs.gov](http://www.irs.gov). Credit card payments are accepted and can be set up by calling (888)729-1040 or by visiting [www.pay1040.com](http://www.pay1040.com).
* The payment plan is structured on your ability to pay. The length of payment can be altered based on many factors. The IRS will keep all future tax return refunds, which will be applied directly to your principal balance, thereby reducing your liability. Penalties and interest will continue to accrue (at a reduced rate), which will increase your liability. Your payments will continue until the liability is paid in full or until the Collection Statute Expiration Date (ten years from the date the liability was incurred).
* You can make additional payments at any time without penalty. Payments above and beyond the required monthly payment will be applied directly to the principal, but will not reduce the amount of the following monthly installment agreement payment.
* You are advised to change your withholdings or file quarterly estimated taxes (1099 income) so you do not owe in the future. Any federal tax debt acquired during the payoff period that is not fully paid by that year’s tax return deadline will be considered a default by the IRS.
* Failure to make payments on this agreement or owing in future years resulting in default may cause the IRS to conduct collection activity, including levy of bank accounts, garnishment of wages, and filing of federal tax liens.
* **Please remember the IRS will file a Federal Tax Lien due to your Installment Agreement and balance due. The Federal Tax Lien is a way the IRS attempts to secure your debt. Also remember that the lien is a public record, and you may receive phone calls or letters from other companies who want to “settle your debt”. Please do not be alarmed or think your resolution is in jeopardy. Simply request that they remove you from their list.**

Tax Defense Network will keep your Power of Attorney on file for about 45 days to ensure your agreement is a success. Thereafter, your Power of Attorney will be revoked per ethical and professional regulations. You will receive notice from the IRS upon revocation of your Power of Attorney.

Again, let me thank you for the opportunity to assist you in this matter, and if you or anyone you know has a problem in the future, please contact us and we would gladly be of assistance.

Sincerely,