



Department of the Treasury
Internal Revenue Service

PO Box 750
Holtsville NY 11742

In reply refer to: [REDACTED]
June 09, 2010 LTR 681C i0
[REDACTED] 200706 55
Input Op: [REDACTED]

BODC: SB

[REDACTED]
BOWLING GREEN KY 42103-[REDACTED]

Taxpayer Identification

Number: [REDACTED]
Form(s): CIVPEN

Tax Period(s): June 30, 2007 Sep. 30, 2007 Dec. 31, 2007
Mar. 31, 2008

Dear Taxpayer:

Thank you for your inquiry dated Apr. 02, 2010.

We noted on your account that you're currently unable to pay your total balance or to make installment payments. You may make payments as you are able. It would be to your advantage to pay the amount due as soon as possible since we charge penalties and interest until you pay the total balance in full. We will apply any refunds you are due from other filed returns, to the amount you owe. Each year, we will send you a notice showing the current balance you owe and reminding you that we may take enforced collection actions in the future to secure the entire balance due.

The federal income tax is a "pay-as-you-go" tax. You must pay the tax as you earn income during the year. There are two ways to do this:

--WITHHOLDING. If you are an employee, your employer will withhold income tax from your pay. Tax also is withheld from other types of income -- including pensions, bonuses, commissions, and gambling winnings. In each case, the amount withheld is paid to the Internal Revenue Service in your name.

If your employer is not withholding enough tax from your wages, you should file a new W-4, Employee's Withholding Allowance Certificate, with your employer to change the amount of your withholding.

--ESTIMATED PAYMENTS. If you don't pay your tax through withholding, or don't pay enough tax that way, you may have to pay estimated tax. People who are in business for themselves generally pay their tax this way. Estimated tax is used not only to pay income tax, but self-employment tax as well.