

Internal Revenue Service
IRS Office of Appeals
701 B Street
Suite 900
San Diego, CA 92101-8180

Department of the Treasury

Person to Contact:

Employee ID Number.

Tel: 619-

Fax: 619-

Refer Reply to:

Date: June 10, 2013

In Re:

Collection Due Process - Lien

Tax Period(s) Ended:

12/2009 12/2010 12/2011

C/O LOVE & ASSOCIATES INC
3666 KEARNY VILLA RD STE 300
SAN DIEGO CA 92123

Dear Mr.

The Appeals Team Manager has approved the withdrawal of the Notice of Federal Tax Lien. You will get correspondence from the IRS lien advisory unit confirming the withdrawal of the lien that you can provide to the credit agencies and other parties.

I have enclosed an installment agreement for \$500.00 per month beginning on August 28, 2013. However, in order for the agreement to pay the liabilities in full within the collection statute of limitations for collection, I had to add 2 payment increases of \$200 per month after the 12th and 24th month. The payment increases to \$700.00 per month on August 28, 2014 and \$900.00 per month on August 28, 2015. The worksheet I enclosed shows that it will take approximately 110 payments with this payment schedule to pay off the liabilities with a cost of approximately \$17K. Therefore, it is in your interest to pay the liabilities off quicker by making higher payments whenever possible.

Please sign and return the enclosed Form 433-D, Installment Agreement, and Form 12257, Summary Notice of Determination. Please note on Form 433-D that the IRS may file a lien if the installment agreement is defaulted. Therefore, it is important that you make all payments when they are due and that you do not accrue any new liabilities.

Please sign the forms and return them to me by Monday, June 24, 2013. Thank you.

Sincerely,

Settlement Officer

Enclosures: Form 433-D and Form 12257
Decision IA