



Department of the Treasury  
Internal Revenue Service

Ogden Service Center  
OGDEN UT 84201-0029

In reply refer to: 0275420 [redacted]  
Aug. 14, 2015 LTR 3217C G3  
557-31-[redacted] 201412 30 1  
00013163  
BODC: WI

DANIEL R & DIANE M [redacted]  
% WILLIAM D MCCONNAUGHY  
3550 WATT AVE STE 140  
SACRAMENTO CA 95821-2666



050220

Taxpayer identification number: 557-31-[redacted]  
Forms and tax periods: 1040 Dec. 31, 2007  
1040 Dec. 31, 2008  
1040 Dec. 31, 2009  
1040 Dec. 31, 2010  
  
1040 Dec. 31, 2011  
1040 Dec. 31, 2014

Dear Taxpayer:

Thank you for making arrangements to resolve your account. We accepted your offer for an installment agreement. The agreement covers the tax periods listed above.

Your first payment of \$500.00 is due by Aug. 28, 2015. You must send us that amount by the 28th of each month until you pay the full amount you owe. You may want to pay down your account balance by paying more than your installment agreement requires as penalty and interest charges will grow until you pay your account balance in full.

**WHAT YOU NEED TO KNOW ABOUT YOUR INSTALLMENT AGREEMENT**

We charge a \$120 user fee to cover the cost of providing installment agreements. We'll deduct the fee from your first payment. Even though your approved installment agreement payment may be less, your first payment must be at least \$120 to cover the fee.

We can reduce the installment agreement user fee for individuals whose income falls at or below levels in the IRS Installment Agreement Low Income Guidelines. You may qualify for a one-time reduction to your fee.

If your income is at or below the established levels (based on the Department of Health & Human Services poverty guidelines) you can apply for the reduced user fee of \$43 for new agreements. This reduction also applies to agreements that have payments deducted directly from a bank account.

You can find the income levels and instructions on how to apply for