

PHILADELPHIA PA 19255-0030

In reply refer to: 0565227212
Feb. 18, 2015 LTR 1962C 3
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BODC: WI

KENNETH M ██████████
% WILLIAM D MCCONNAUGHY
3550 WATT AVE STE 140
SACRAMENTO CA 95821-2666

016595

Taxpayer identification number: 020-52-██████████
Form: 1040
Tax periods ending: Dec. 31, 1998 Dec. 31, 1999
Dec. 31, 2000 Dec. 31, 2001
Dec. 31, 2002 Dec. 31, 2004
Dec. 31, 2005 Dec. 31, 2006
Dec. 31, 2007 Dec. 31, 2008
Dec. 31, 2009 Dec. 31, 2010

Dear Taxpayer:

We reinstated your direct debit installment agreement. We'll deduct your payment of \$492.00 on the 28th of each month.

What you need to know about your installment agreement

We based this installment agreement on your current financial situation. We can review this agreement every two years and request new financial information from you.

What you need to do

You must meet all conditions of your installment agreement. If you don't, we can cancel it and take enforcement action to collect the full amount of the tax liability. Enforcement action could include filing a Notice of Federal Tax Lien (which notifies your creditors of our lien against your property) or placing a levy on your wages or bank accounts. If we cancel your Installment Agreement and you later apply for and receive reinstatement, you'll have to pay a reinstatement fee.

The other conditions of this agreement are:

- You will pay on time all federal taxes that become due during the term of this agreement.
- You will file on time all federal and state tax returns due during the term of this agreement.
- We'll apply all installment agreement payments to the oldest tax assessments first, then penalties, then interest on that assessment.