

 **IRS** Department of the Treasury
Internal Revenue Service
PO Box 69 Stop 811
Memphis TN 38101-0069

In reply refer to: 0776035 [REDACTED]
Jan. 02, 2015 LTR 2273C 3
256-41 [REDACTED] 201112 30 1
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BODC: SB

SHENELLE R [REDACTED]
% WILLIAM D MCCONNAUGHY
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SACRAMENTO CA 95821-2666

051637

Social security number: 256-41-[REDACTED]
Forms: 1040
Tax periods: Dec. 31, 2011 Dec. 31, 2012

Dear Taxpayer:

This letter responds to our conversation on Dec. 24, 2014, when you asked about ways to resolve your account balance.

We reinstated your installment agreement for the tax periods listed at the top of this letter. Your monthly payment of \$137.00 is due on the 15th of each month, beginning on Feb. 15, 2015.

WHAT YOU NEED TO KNOW ABOUT YOUR INSTALLMENT AGREEMENT

We charge a \$50.00 user fee to cover the cost of revising or reinstating 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 \$50.00 to cover the fee.

WHAT YOU MUST 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 your 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 file and pay on time all federal and state taxes due during the term of this agreement.
- We'll apply all installment agreement payments to the oldest tax