



Department of the Treasury
Internal Revenue Service
2970 Market St. Stop 4-N31.142
Philadelphia PA 19104

In reply refer to: 0571041512
July 27, 2015 LTR 1962C 3
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BODC: SB

JANIE S & CHRISTOPHER W ██████████
% WILLIAM D MCCONNAUGHY ██████████
3550 WATT AVE STE 140
SACRAMENTO CA 95821-2666

Taxpayer identification number: 244-02-██████████
Form: 1040
Tax periods ending: Dec. 31, 2010 Dec. 31, 2011
Dec. 31, 2012 Dec. 31, 2013

Dear Taxpayer:

This letter responds to our telephone conversation on July 20, 2015, about the unpaid tax for the tax year shown above.

We accepted your offer to pay your monthly installment payments by automatic deductions from your checking account. We'll deduct your payment of \$675.00 on the 28th of each month.

Before we can deduct your monthly payments automatically, we must verify your account information.

We scheduled your first automatic withdrawal payment to be deducted from your checking account on Sep. 28, 2015. If this payment withdrawal doesn't happen as planned, allow one more month before contacting us to report any problems.

What you need to know about your installment agreement

We charge a \$52 user fee to cover the cost of providing a direct debit installment agreement. However, we reviewed your account and found you qualify for a reduced fee of \$43 due to your income level.

You must contact our office at least 15 days before your monthly due date to stop an automatic payment withdrawal from your checking account.

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.

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