

CINCINNATI OH 45999-0029

In reply refer to: 0271104 Oct. 14, 2015 LTR 2603C 3 554-51-200912 30 1 00010269 BODC: SB

DANE C % WILLIAM D MCCONNAUGHY 3550 WATT AVE STE 140 SACRAMENTO CA 95821-2666

015205

Social security number: 554-51

: Form: 1040

Tax Periods: Dec. 31, 2009 Dec. 31, 2010 Dec. 31, 2011

Dec. 31, 2012 Dec. 31, 2013

Dear Taxpayer:

Thank you for your correspondence dated June 03, 2015.

We set up an installment payment plan for the tax periods listed above. Your monthly payments will be \$250.00 and are due on the 28th of each month. Your first payment is due on Nov. 28, 2015.

WHAT YOU NEED TO KNOW ABOUT YOUR INSTALLMENT AGREEMENT

We charge a \$120.00 user fee to cover the cost of providing installment agreements. We deduct the fee from your first payment. Even though your approved installment agreement payment may be less, your first payment must be at least \$120.00 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 this one-time reduction to your fee.

If your income is at or below the established levels (based on the Department of Health and 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 the reduced user fee on Form 13844, Application For Reduced User Fee For Installment Agreements.

If you qualify, complete and mail Form 13844 to:

Internal Revenue Service PO Box 219236, Stop 5050