



Department of the Treasury
Internal Revenue Service

P. O. Box 9941, Stop 5500
Ogden UT 84409

In reply refer to: 107004 [REDACTED]
Mar. 23, 2016 LTR 2273C 3
317-60-[REDACTED] 200912 30 1
00025487
BODC: SB

MICHAEL [REDACTED]
% WILLIAM D MCCONNAUGHY
3550 WATT AVE STE 140
SACRAMENTO CA 95821-2666

Social security number: 317-60-[REDACTED]
Forms: 1040
Tax periods: Dec. 31, 2009 Dec. 31, 2011 Dec. 31, 2012
Dec. 31, 2013

Dear Taxpayer:

This letter responds to our conversation on Mar. 14, 2016, when you asked about ways to resolve your account balance.

Based on your proposal, we established your installment agreement for \$461.00. Your payment is due on the 15th of each month, beginning on May 15, 2016.

WHAT YOU NEED TO KNOW ABOUT YOUR INSTALLMENT AGREEMENT

We charge a \$120.00 user fee to cover the cost of providing an installment agreement. However, we reviewed your account and found you qualify for the reduced fee of \$43 due to your income level. Although your approved installment agreement payment may be less than \$43, your first payment must be at least \$43 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 assessments first, then penalties, then interest on that assessment.