

310 Lowell Street, Stop 832 Andover MA 01810

In reply refer to: 077527 Sep. 28, 2021 LTR 2273C 071-38-200912 30 00015241

BODC: WI

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PHILLIP & JACQUELYN % WILLIAM D MCCONNAUGHY 3550 WATT AVE STE 140 SACRAMENTO CA 95821-2666

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Taxpayer identification

number: 071-38-

Forms: 1040

Tax periods: Dec. 31, 2009 Dec. 31, 2011 Dec. 31, 2012

Dec. 31, 2014 Dec. 31, 2013 Dec. 31, 2015 Dec. 31, 2016 Dec. 31, 2017 Dec. 31, 2018

Dear Taxpayer:

This letter responds to our conversation on Sep. 17, 2021, when you asked about ways to resolve your account balance.

Based on your proposal, we established your installment agreement for the tax periods listed at the top of this letter. Your monthly payment of \$455.00 is due on the 28th of each month, beginning on Nov. 28, 2021.

WHAT YOU NEED TO KNOW ABOUT YOUR INSTALLMENT AGREEMENT

We charge a \$225.00 user fee to cover the cost of providing an installment agreement. However, we reviewed your account and found you qualified for a reduced user fee of \$43.00 because you are a low-income taxpayer for installment agreement user fee purposes.

You do not qualify for a waiver of the installment agreement user fee because you have not agreed to make electronic payments through a debit instrument by entering into a direct debit installment agreement (DDIA). But, if you are a low-income taxpayer and are unable to make electronic payments through a debit instrument by entering into a DDIA, then you would qualify for a reimbursement of the user fee after completing the installment agreement.

Your first payment must be at least \$43.00 to cover the user fee, even though your approved installment agreement payments may be less.

WHAT YOU NEED TO DO

You must meet all conditions of your installment agreement. If you don't, your installment agreement could go into default and we may







