

ATLANTA GA 39901-0001

In reply refer to: 0773867  
Jan. 31, 2014 LTR 3217C G3  
546-67- 201212 30 1

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BODC: SB

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% WILLIAM D MCCONNAUGHY  
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SACRAMENTO CA 95821-2666



015489

Taxpayer Identification Number: 546-67-  
Forms and tax periods: 1040 Dec. 31, 2002  
1040 Dec. 31, 2004  
1040 Dec. 31, 2006  
1040 Dec. 31, 2008  
1040 Dec. 31, 2009  
1040 Dec. 31, 2011  
1040 Dec. 31, 2012

Dear Taxpayer:

Thank you for making arrangements to resolve your account. We accepted your offer to make payments through payroll deductions. Your monthly payment, or the total of all payments you make in a month, is \$423.00.

What you need to know about your installment agreement

We charge a \$120 user fee to cover the cost of providing an installment agreement. We'll deduct the fee from the payments we receive from your employer if your offer didn't include this 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 a 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 a reduced user fee on Form 13844, Application For Reduced User Fee For Installment Agreements.

If you qualify, complete and mail Form 13844 within 30 days to:

Internal Revenue Service