



Department of the Treasury  
Internal Revenue Service  
PO BOX 30309  
MEMPHIS TN 38130-0309

In reply refer to: 037412  
Mar. 24, 2014 LTR 3217C G3  
463-75- 201012 55 1

00015  
BODC: SB

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



028646

Taxpayer Identification Number:	463-75-	
Forms and tax periods:	1040	Dec. 31, 2009
	1040	Dec. 31, 2012
	8278	Mar. 31, 2009
	8278	June 30, 2009
	8278	Sep. 30, 2009
	8278	Dec. 31, 2009
	8278	Mar. 31, 2010
	8278	June 30, 2010
	8278	Sep. 30, 2010
	8278	Dec. 31, 2010

Dear Taxpayer:

Thank you for making arrangements to resolve your account. We accepted your offer for an installment agreement. The agreement covers the tax periods shown above. Your first payment of \$350.00 is due by Apr. 28, 2014. You must send us that amount by the 28th of each month, until you pay the full amount you owe. You may want to pay down your account balance by paying more than your installment agreement requires as penalty and interest charges will grow until you pay your balance in full.

What you need to know about your installment agreement

We charge a \$120 user fee to cover the cost of providing an installment agreement. However, we reviewed your account and found that you qualify for a reduced fee of \$43 due to your income level. We'll deduct the fee from your first payment. Even though your approved installment agreement payment may be less, your first payment must be at least \$43 to cover the fee.

What you need to do

We'll send monthly statements with a payment voucher and return envelope shortly before each payment is due. The statement will show your remaining balance, as well as your monthly payment amount. We must receive your payment by the due date. If you don't receive the