

FRESNO CA 93888-0029

In reply refer to: 107142  
May 20, 2014 LTR 3217C G3  
303-78- 201012 30 1  
00033595  
BODC: WI

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

Taxpayer Identification Number: 303-78-  
Forms and tax periods: 1040 Dec. 31, 2009  
1040 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 \$186.00 is due by July 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 account balance in full.

What you need to know about your installment agreement

We charge a \$120 user fee to cover the cost of providing installment agreements. 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 \$120 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 a one-time reduction to your fee.

If your income is at or below the established levels (based on the Department of Health & 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:

133860