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OGDEN UT 84201-0029

In reply refer to: 0571526
May 23, 2014 LTR 2273C 3
555-61- 200912 30 1
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BODC: SB

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

120540

Social security number: 555-61-
Forms: 1040
Tax periods: Dec. 31, 2009 Dec. 31, 2012

Dear Taxpayer:

Thank you for your correspondence dated May 16, 2014,
requesting an installment agreement to resolve your account balance.

Based on your proposal, we established your installment agreement for
\$345.00. Your payment is due on the 28th of each month,
beginning on June 28, 2014.

What you need to know about your installment agreement

We charge a \$120.00 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 \$120.00 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 this 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
the 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: