



Department of the Treasury
Internal Revenue Service

2970 Market St. Stop 4-N31.142
Philadelphia PA 19104

In reply refer to: 0571565
Sep. 04, 2014 LTR 2273C 3
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BODC: SB

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



033484

Social security number: 220-15-
Forms: 1040
Tax periods: Dec. 31, 2011 Dec. 31, 2012 Dec. 31, 2013

Dear Taxpayer:

This letter responds to our conversation on Aug. 27, 2014, when you asked about ways to resolve your account balance.

We revised your installment agreement for the tax periods listed at the top of this letter. Your monthly payment of \$297.00 is due on the 28th of each month, beginning on Sep. 28, 2014.

WHAT YOU NEED TO KNOW ABOUT YOUR INSTALLMENT AGREEMENT

We charge a \$50.00 user fee to cover the cost of revising or reinstating 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 \$50.00 to cover the fee.

WHAT YOU MUST DO

You must meet all conditions of your installment agreement. If you don't, we can cancel it and take enforcement action to collect the full amount of your tax liability. Enforcement action could include filing a Notice of Federal Tax Lien (which notifies your creditors of our lien against your property) or placing a levy on your wages or bank accounts. If we cancel your installment agreement and you later apply for and receive reinstatement, you'll have to pay a reinstatement fee.

The other conditions of this agreement are:

- You file and pay on time all federal and state taxes due during the term of this agreement.
- We'll apply all installment agreement payments to the oldest tax