

PHILADELPHIA PA 19255-0030

In reply refer to: 0565277 Feb. 11, 2013 LTR 3217C G3 561-96 201112 30

00015

BODC: WI

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



054175

| Taxpayer Identification Number: | 561-96- | | |
|---------------------------------|---------|---------------|--|
| Form(s) and Tax Period(s): | 1040 | Dec. 31, 1997 | |
| | 1040 | Dec. 31, 1998 | |
| | 1040 | Dec. 31, 1999 | |
| | 1040 | Dec. 31, 2002 | |
| | 1040 | Dec. 31, 2003 | |
| | 1040 | Dec. 31, 2004 | |
| | 1040 | Dec. 31, 2005 | |
| | 1040 | Dec. 31, 2008 | |
| | 1040 | Dec. 31, 2009 | |
| | 1040 | Dec. 31, 2010 | |
| | 1040 | Dec. 31, 2011 | |
| | | | |

Dear Taxpayer:

Thank you for making arrangements to resolve your account. We've accepted your offer to have your monthly installment payments automatically taken from your checking account.

We will deduct your payment of \$390.00 on the 28th of each month. Please keep sufficient funds in your bank account to cover the payment when it is due. We have to charge an additional penalty when insufficient funds in an account cause a late or missing payment.

We charge a \$52 User Fee to cover the cost of providing an Installment Agreement. We will deduct this fee from your first payment.

The Installment Agreement User Fee may be reduced for individuals whose income falls at or below levels based on IRS Installment Agreement Low Income Guidelines. You may qualify for a one time reduction to your Installment Agreement user fee.

Individuals entering into an installment agreement with income at or below certain established levels, based on the Department of Health and Human Services poverty guidelines, can apply to pay a reduced user fee of \$43 for new agreements. This also includes agreements where payments are deducted directly from a bank account. The levels of income and directions on how to apply for a reduced user fee can be found on Form 13844, Application For Reduced User Fee For Installment