

In reply refer to: 0568048 July 31, 2013 LTR 3217C G3 575-44- 201112 30

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



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Taxpayer Identification Number:	575-44-			
Form(s) and Tax Period(s):	1040	Dec.	31,	2007
	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 accepted your offer to have your monthly installment payments automatically taken from your checking account.

We'll deduct your payment of \$700.00 on the 3rd of each month. Be sure you have enough funds in your bank account to cover the payments on their due dates. We charge an additional penalty if insufficient funds in an account cause a late or missing payment.

What you need to know about your installment agreement

We charge a \$52 user fee to cover the cost of providing an installment agreement. We'll deduct this fee from your first payment.

We can reduce the installment agreement user fee for individuals whose income falls at or below levels based 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 also includes 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.