



Department of the Treasury
Internal Revenue Service

PO Box 69 Stop 811
Memphis TN 38101-0069

In reply refer to: 047785 [REDACTED]
July 06, 2015 LTR 2273C 3
510-80-[REDACTED] 201012 30 1
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BODC: SB

JAMES H [REDACTED]
% WILLIAM D MCCONNAUGHY
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SACRAMENTO CA 95821-2666

Social security number: 510-80-[REDACTED]
Forms: 1040
Tax periods: Dec. 31, 2010 Dec. 31, 2009

Dear Taxpayer:

This letter responds to our conversation on June 24, 2015, when you asked about ways to resolve your account balance.

Based on your proposal, we established your installment agreement for \$480.00. Your payment is due on the 28th of each month, beginning on July 28, 2015.

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: