



Department of the Treasury
Internal Revenue Service

Cincinnati Service Center
CINCINNATI OH 45999-0038

In reply refer to: 0440172
July 24, 2012 LTR 2273C i3
20- 200912 02 2
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BODC: SB

PROFESSIONAL DENT
% WILLIAM DOUGLAS MCCONNAUGHY
3550 WATT AVE STE 140
SACRAMENTO CA 95821-2666



012879

Employer Identification

Number: 20-
Form(s): 112us
Tax Period(s): Dec. 31, 2009 Dec. 31, 2010 Dec. 31, 2011

Dear Taxpayer:

This letter is regarding our telephone conversation on July 13, 2012, in which you requested an installment agreement to resolve your account balance with the IRS.

We've revised your installment agreement for the tax period(s) shown above. Your monthly payment of \$75.00 is due on the 28th of each month, beginning on Aug. 28, 2012.

We'll send you a monthly statement with a payment voucher and return envelope shortly before each payment is due. It will show the total amount you owe, as well as your monthly payment amount. We must receive your payment by the due date, so if you don't receive the statement at least 10 days before your first payment due date, you should return the last page of this letter with your payment.

Make the check or money order payable to the United States Treasury. Include your name, address, Social Security or Employer Identification number, tax year, tax form and a daytime telephone number on each payment. Please use the return envelope provided. If you change your address, please enclose your new address with the next payment you send us. We must have your current address in order to maintain your installment agreement.

We'll apply any refunds to the amount you owe until your balance due is paid in full. We will not consider the refund as a monthly payment; therefore, even if we do apply a refund to your account, you must make your regular monthly payment.

When you pay your taxes after the due date, we charge a penalty of 0.5% of the unpaid amount due per month, up to 25% of the amount due. The penalty increases to 1.0% for each month the tax remains unpaid, beginning 10 days after we issue an Intent to Levy (or seize your