

OGDEN UT 84201-0030

In reply refer to: 0465435 Mar. 25, 2013 LTR 1962C 3 494-72- 201012 30

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BODC: SB

DAVID J & JULIE A
% WILLIAM DOUGLAS MCCONNAUGHY
3550 WATT AVE STE 140
SACRAMENTO CA 95821-2666



022669

Taxpayer Identification Number: 494-72-

Form: 1040

Tax Period(s) Ending: Dec. 31, 2010 Dec. 31, 2011

Dear Taxpayer:

Thank you for making arrangements to resolve your account. This is in reply to your Form 433-D dated Jan. 31, 2013, requesting a Direct Debit Installment Agreement, and your payment of \$7,000.00.

We've accepted your offer to have your monthly installment payments automatically taken from your checking account. We'll deduct your payment of \$705.00 on the 28th of each month.

We charge a \$52.00 user fee to cover the cost of providing a Direct Debit Installment Agreement.

It's your responsibility to contact our office at least 15 days prior to your monthly due date to stop a payment from being deducted from your checking account.

The Installment Agreement user fee may be reduced for individuals whose income falls at or below levels in the 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 Agreements. You can get Form 13844 by calling 1-800-TAX-FORM (1-800-829-3676) or visiting our web site www.irs.gov/formspubs.

If you qualify, complete and submit Form 13844, Application For Reduced User Fee For Installment Agreements, for consideration. The