In reply refer to: 0140364. July 26, 2013 LTR 3217C G3 575-29- 201212 30

000961

BODC: WI

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

075934

Taxpayer Identification Number: 575-29-

Form(s) and Tax Period(s): 1040 Dec. 31, 2009

1040 Dec. 31, 2011 1040 Dec. 31, 2012

Dear Taxpayer:

Thank you for making arrangements to resolve your account. We accepted your offer for an installment agreement. The agreement covers the tax periods shown above. Your first payment of \$60.00 is due by Aug. 28, 2013. You must send us that amount by the 28th of each month, until you pay the full amount you owe. You may want to pay down your account balance by paying more than your installment agreement requires as penalty and interest charges will grow until you pay your balance in full.

What you need to know about your installment agreement

We charge a \$105 User Fee to cover the cost of providing an installment agreement. However, we reviewed your account and found that you qualify for a reduced fee of \$43 due to your income level. We'll deduct the fee from your first payment. Even though your approved installment agreement payment may be for less, your first payment must be at least \$43 to cover the fee.

What you need to do

We'll send monthly statements with a payment voucher and return envelope shortly before each payment is due. The statement will show your remaining balance, as well as your monthly payment amount. We must receive your payment by the due date. If you don't receive the statement at least 10 days before your payment due date, you should mail us your payment with a copy of the last page of this letter.

Make your check payable to the United States Treasury and provide on each payment:

- Name
- Address
- Social security or employer identification number
- Tax years