

In reply refer to: 1070048 Aug. 28, 2015 LTR 2273C 3 526-08-201412 30 1 00019468 BODC: WI



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

023852

Social security number: 526-08

Forms: 1040

Tax periods: Dec. 31, 2014 Dec. 31, 2012 Dec. 31, 2013

Dear Taxpayer:

This letter responds to our conversation on Aug. 19, 2015, when you asked about ways to resolve your account balance.

Based on your proposal, we established your installment agreement for \$220.00. Your payment is due on the 28th of each month, beginning on Oct. 28, 2015.

Under the terms of your installment agreement, your payment will change to \$260.00 on Oct. 28, 2016, and will continue at this amount for each month until you pay the balance in full or your financial situation changes.

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