

In reply refer to: 027130 3 Aug. 31, 2015 LTR 2273C 3 389-88 200912 30 1 Input Op: 0271306094 00012591 BODC: SB

BRIAN G. WILLIAM D MCCONNAUGHY 3550 WATT AVE STE 140 SACRAMENTO CA 95821-2666

049096

Social security number: 389-88-

Forms: 1040

Tax periods: Dec. 31, 2009 Dec. 31, 2010 Dec. 31, 2011

Dec. 31, 2012 Dec. 31, 2013 Dec. 31, 2014

Dear Taxpayer:

Thank you for your correspondence dated June 19, 2015, requesting an installment agreement to resolve your account balance.

Based on your proposal, we established your installment agreement for \$647.00. Your payment is due on the 28th of each month, beginning on Oct. 28, 2015.

WHAT YOU NEED TO KNOW ABOUT YOUR INSTALLMENT AGREEMENT

Your balance due for the tax periods listed above, which includes penalty and interest calculated to Sep. 19, 2015, is \$97,870.58. We will continue to charge penalties and interest until you pay the amount you owe in full.

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