

In reply refer to: 097642

Dec. 18, 2015 LTR 2271C 3

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JOHN & LISA WILLIAM D MCCONNAUGHY 3550 WATT AVE STE 140 SACRAMENTO CA 95821-2666

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Social security number: 289-64-

Form number: 1040

Tax periods: Dec. 31, 2006 Dec. 31, 2010

Dec. 31, 2011 Dec. 31, 2007 Mar. 31, 2008 June 30, 2008 Sep. 30, 2008 Dec. 31, 2008

Mar. 31, 2009

Dear Taxpayer:

Thank you for your response dated Dec. 07, 2015, about the unpaid balance for the tax periods listed above.

We set up an installment agreement for you for the tax periods listed above based on your financial situation. Your payment is \$500.00, due on the 28th of each month, beginning on Jan. 28, 2016. Your payment will continue for this amount every month until you pay the balance in full or your financial situation changes.

WHAT YOU NEED TO KNOW ABOUT YOUR INSTALLMENT AGREEMENT

We based this installment agreement on your current financial circumstances. We may review this agreement every two years and request new financial information from you.

We charge a \$120.00 user fee to cover the cost of providing an installment agreement. Even though your approved installment agreement payments 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.