

In reply refer to: 107114 Dec. 22, 2015 LTR 2271C 3 200612 30 528-25-1 00009092

BODC: WI

PATRICK J % WILLIAM D MCCONNAUGHY 3550 WATT AVE STE 140 SACRAMENTO CA 95821-2666

0461

Social security number: 528-25-1040 Form number:

> Tax period: Dec. 31, 2006

Dear Taxpayer:

Thank you for your response dated Dec. 08, 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 \$1,572.00, 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 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.

You can find the income levels and instructions on how to apply for the reduced user fee on Form 13844, Application For Reduced User Fee For Installment Agreements.

If you qualify, complete and mail Form 13844 within 30 days to:

Internal Revenue Service P.O. Box 219236, Stop 5050 Kansas City, MO 64121-9236