

In reply refer to: 106750 Jan. 27, 2015 LTR 1962C 3 490-64 200012 30 1

BODC: WI

MICHAEL E % WILLIAM D MCCONNAUGHY 3550 WATT AVE STE 140 SACRAMENTO CA 95821-2666

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Taxpayer identification number: 490-64-

Form: 1040

Tax periods ending: Dec. 31, 2000 Dec. 31, 2004

Dec. 31, 2006 Dec. 31, 2007 Dec. 31, 2008 Dec. 31, 2009 Dec. 31, 2012 Dec. 31, 2013

Dear Taxpayer:

Thank you for making arrangements to resolve your account. This letter responds to your correspondence dated Dec. 02, 2014, requesting a direct debit installment agreement.

We accepted your offer to pay your monthly installment payments by automatic deductions from your checking account. We'll deduct your payment of \$1,150.00 on the 28th of each month.

Before we can deduct your monthly payments automatically, we must verify your account information.

We scheduled your first automatic withdrawal payment to be deducted from your checking account on Mar. 28, 2015. If this payment withdrawal doesn't happen as planned, allow one more month before contacting us to report any problems.

What you need to know about your installment agreement

We charge a \$52 user fee to cover the cost of providing a direct debit installment agreement. However, we reviewed your account and found you qualify for a reduced fee of \$43 due to your income level.

You must contact our office at least 15 days before your monthly due date to stop an automatic payment withdrawal from your checking account.

What you need to do

You must meet all conditions of your installment agreement. If you don't, we can cancel it and take enforcement action to collect the full amount of the tax liability. Enforcement action could include filing a Notice of Federal Tax Lien (which notifies your creditors of