

In reply refer to: 0341203 Nov. 14, 2016 LTR 2273C 3 173-34 201312 30 1

BODC: WI

DANIEL J & ELIZABETH M
% WILLIAM D MCCONNAUGHY
3550 WATT AVE STE 140
SACRAMENTO CA 95821-2666



008316

Social security number: 173-34-

Forms: 1040

Tax periods: Dec. 31, 2013

Dear Taxpayer:

This letter responds to our conversation on Nov. 02, 2016, when you asked about ways to resolve your account balance.

Based on your proposal, we established your installment agreement for \$115.00. Your payment is due on the 28TH of each month, beginning on Dec. 28, 2016.

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. However, we reviewed your account and found you qualify for the reduced fee of \$43 due to your income level. Although your approved installment agreement payment may be less than \$43, your first payment must be at least \$43 to cover the fee.

WHAT YOU MUST 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 your tax liability. Enforcement action could include filing a Notice of Federal Tax Lien (which notifies your creditors of our lien against your property) or placing a levy on your wages or bank accounts. If we cancel your installment agreement and you later apply for and receive reinstatement, you'll have to pay a reinstatement fee.

In about eight weeks, you'll receive a notice showing the tax, penalty, and interest you owe. The notice will ask for payment of the total amount. The law requires us to send this notice on overdue accounts and to use the word "demand" when requesting payment.

Because we already granted you an installment agreement, you don't need to respond to this notice.