

In reply refer to: 0570028
Mar. 06, 2017 LTR 1962C 3
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BODC: WI

MICHAEL A MCCONNAUGHY
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Taxpayer identification number: 261-23-

Form: 1040

Tax periods ending: Dec. 31, 2014 ... Dec. 31, 2015 ...

Dear Taxpayer:

This letter responds to our telephone conversation on Feb. 27, 2017, about the unpaid tax for the tax year shown above.

We accepted your offer to pay your monthly installment payments by automatic deductions from your checking account. We'll deduct your payment of \$715.00 on the 2nd of each month.

We charge a \$107 user fee to cover the cost of providing a direct debit installment agreement. You must contact our office at least 15 days before your monthly due date to stop an automatic payment withdrawal from your checking account. If your income is at or below the established levels, you can apply for the reduced user fee of \$43 for new agreements.

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 PO Box 219236, Stop 5050 Kansas City, MO 64121-9236. We'll notify you by mail of our decision.

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 May 02, 2017. 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

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