

2970 Market St., Stop 4-N31.142 Philadelphia PA 19104 In reply refer to: 047615 Nov. 28, 2018 LTR 2273C 3 226-90 201712 30 1 00015653

BODC: SB

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

016045

Taxpayer identification

number: 226-90-

Forms: 1040

Tax periods: Dec. 31, 2017

Dear Taxpayer:

This letter responds to our conversation on Nov. 16, 2018, when you asked about ways to resolve your account balance.

Based on your proposal, we established your installment agreement for the tax periods listed at the top of this letter. Your monthly payment of \$65.00 is due on the 28th of each month, beginning on Dec. 28, 2018.

WHAT YOU NEED TO KNOW ABOUT YOUR INSTALLMENT AGREEMENT

We charge a \$225.00 user fee to cover the cost of entering into an installment agreement. However, we reviewed your account and found you qualify for the reduced fee of \$43 due to your income level.

If your approved installment agreement payment is less than \$43, then your first payment must be at least \$43 to cover the user 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.

The other conditions of this agreement are:

- You timely pay all federal taxes due during the term of this agreement.