

In reply refer to: 0774611 Nov. 19, 2014 LTR 3217C G3 212-42-201312 30

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

Taxpaver Identification Number: 212-42-

> Dec. 31, 2006 Forms and tax periods: 1040 1040 Dec. 31, 2007 Dec. 31, 2008 1049

1040 Dec. 31, 2013

Dear Taxpayer:

Thank you for making arrangements to resolve your account. We accepted your offer to make payments through payroll deductions. Your monthly payment, or the total of all payments you make in a month, is \$442.00.

What you need to know about your installment agreement

We charge a \$120 user fee to cover the cost of providing an installment agreement. We'll deduct the fee from the payments we receive from your employer if your offer didn't include this 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 a 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 a 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

If you paid the user fee of \$120 and we approve your request, we'll apply \$77 to the tax you owe.