



Department of the Treasury
Internal Revenue Service

Ogden Service Center
OGDEN UT 84201-0029

In reply refer to: 1071437
Feb. 10. 2014 LTR 2273C 3
202-42- 200612 30 1

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BODC: SB

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

Social security number: 202-42-
Forms: 1040
Tax periods: Dec. 31, 2006 Dec. 31, 2008 Dec. 31, 2011

Dear Taxpayer:

This letter responds to our conversation on Jan. 30, 2014, when you asked about ways to resolve your account balance.

We revised your installment agreement for the tax periods shown above. Your monthly payment of \$406.00 is due on the 28th of each month, beginning on Feb. 28, 2014.

What you need to know about your installment agreement

We charge a \$50.00 user fee to cover the cost of revising or reinstating installment agreements. We'll deduct the fee from your first payment. Even though your approved installment agreement payment may be less, your first payment must be at least \$50.00 to cover the fee.

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 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 pay on time all federal and state taxes due during the term of this agreement.
- You file on time all federal and state tax returns due during the term of this agreement.