



Department of the Treasury
Internal Revenue Service

PO BOX 8208
PHILADELPHIA PA 19101-8208

In reply refer to: 0570023
Apr. 12, 2013 LTR 3217C G3
443-70- 201012 30 1

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BODC: SB

MICHAEL H.
% WILLIAM DOUGLAS MCCONNAUGHY
3550 WATT AVE STE 140
SACRAMENTO CA 95821-2666



014923

Taxpayer Identification Number: 443-70-
Form(s) and Tax Period(s): 1040 Dec. 31, 2010

Dear Taxpayer:

Thank you for making arrangements to resolve your account. We've accepted your offer for an Installment Agreement. The agreement covers the tax period(s) shown above. Please make your first payment of \$2,115.00 by May 28, 2013. Thereafter, send us that amount by the 28th of each month, until you've paid the full amount you owe. You may want to pay down your account balance by paying more than required by your Installment Agreement as penalty and interest charges continue to accumulate until your account is paid in full.

Please make your check payable to the United States Department of the Treasury and write on it your name, address, Social Security or Employer Identification Number. Include with your payment a daytime telephone number where we can call you, the tax year you are paying, and the tax form number you filed for that year.

We'll send you a monthly statement with a payment stub and return envelope shortly before each payment is due. The statement will show the total amount remaining on your account, as well as your monthly payment amount. If you don't receive the statement at least ten days before your first payment due date, make your payment and return the last page of this letter with your payment.

We charge a \$105 User Fee to cover the cost of providing an Installment Agreement. Although your approved Installment Agreement payment may be for less than \$105, your first payment should be for at least \$105 to cover the fee.

The Installment Agreement User Fee may be reduced for individuals whose income falls at or below levels based in the IRS Installment Agreement Low Income Guidelines. You may qualify for a one time reduction to your Installment Agreement user fee.

Individuals entering into an installment agreement with income at or