



Department of the Treasury
Internal Revenue Service

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PHILADELPHIA PA 19101-8208

In reply refer to: 05667261
June 10, 2013 LTR 3217C G3
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BODC: SB

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



068440

Taxpayer Identification Number: 446-58-
Form(s) and Tax Period(s): 1040 Dec. 31, 2010
1040 Dec. 31, 2011

Dear Taxpayer:

Thank you for making arrangements to resolve your account. We accepted your offer to have your monthly installment payments automatically taken from your checking account.

We'll deduct your payment of \$379.00 on the 28th of each month. Be sure you have enough funds in your bank account to cover the payments on their due dates. We charge an additional penalty if insufficient funds in an account cause a late or missing payment.

What you need to know about your installment agreement

We charge a \$52 user fee to cover the cost of providing an installment agreement. We'll deduct this fee from your first payment.

We can reduce the installment agreement user fee for individuals whose income falls at or below levels based in the IRS Installment Agreement Low Income Guidelines. You may qualify for this 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 also includes 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