



Department of the Treasury
Internal Revenue Service

Kansas City Service Center
Kansas City MO 64999

In reply refer to: 1074854'
July 10, 2013 LTR 2273C 3
264-33- 200812 30 1

00014'

BODC: WI

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

019547

Social Security Number: 264-33-
Form(s): 1040
Tax Period(s): Dec. 31, 2008 Dec. 31, 2011 Dec. 31, 2012

Dear Taxpayer:

This letter is regarding our conversation on June 27, 2013, in which you requested an installment agreement to resolve your account balance with the IRS.

Based on your payment proposal, we've established an installment agreement for you for the tax period(s) shown above. Your payment is \$181.00, due on the 28th of each month, beginning on July 28, 2013.

We'll send you a monthly statement with a payment voucher and return envelope shortly before each payment is due. It will show the total amount you owe, as well as your monthly payment amount. We must receive your payment by the due date, so if you don't receive the statement at least 10 days before your first payment due date, you should return the last page of this letter with your payment.

Make the check or money order payable to the United States Treasury. Include your name, address, Social Security or Employer Identification number, tax year, tax form and a daytime telephone number on each payment. Please use the return envelope provided. If you change your address, please enclose your new address with the next payment you send us. We must have your current address in order to maintain your installment agreement.

We'll apply any refunds to the amount you owe until your balance due is paid in full. We will not consider the refund as a monthly payment; therefore, even if we do apply a refund to your account, you must make your regular monthly payment.

When you pay your taxes after the due date, we charge a penalty of 0.5% of the unpaid amount due per month, up to 25% of the amount due. The penalty increases to 1.0% for each month the tax remains unpaid, beginning 10 days after we issue an Intent to Levy (or seize your