



Department of the Treasury
Internal Revenue Service

PO Box 69 Stop 811
Memphis TN 38101-0069

In reply refer to: 0174028
Jan. 12, 2017 LTR 2271C 3
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BODC: SB

CHARLES E & GIDGET M
% WILLIAM D MCCONNAUGHY
3550 WATT AVE STE 140
SACRAMENTO CA 95821-2666



109231

Social security number: 511-80-
Form number: 1040
Tax periods: Dec. 31, 2010 Dec. 31, 2011
Dec. 31, 2012 Dec. 31, 2014
Dec. 31, 2015

Dear Taxpayer:

We are responding to your telephone call on Jan. 03, 2017, about the unpaid balance for the tax years listed above.

We set up an installment agreement for you for the tax periods listed above based on your financial situation. Your payment is \$3,200.00, due on the 28th of each month, beginning on Feb. 28, 2017. Your payment will continue for this amount every month until you pay the balance in full or your financial situation changes.

WHAT YOU NEED TO KNOW ABOUT YOUR INSTALLMENT AGREEMENT

We charge a \$225.00 user fee to cover the cost of providing an installment agreement. Even though your approved installment agreement payments may be less, your first payment must be at least \$225.00 to cover the 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 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 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 the reduced user fee on Form 13844, Application For Reduced User Fee For Installment Agreements.