

In reply refer to: 057022 July 01, 2019 LTR 2273C 3 419-08 201512 30 1 00036668

BODC: WI

THOMAS C

WILLIAM D MCCONNAUGHY

3550 WATT AVE STE 140

SACRAMENTO CA 95821-2666

074823

Taxpayer identification

number: 419-08-

Forms: 1040

Tax periods: Dec. 31, 2015 Dec. 31, 2013

## Dear Taxpayer:

This letter responds to our conversation on June 24, 2019, when you asked about ways to resolve your account balance.

Based on your proposal, we established your installment agreement for the tax periods listed at the top of this letter. Your monthly payment of \$109.00 is due on the 28th of each month, beginning on Aug. 28, 2019.

WHAT YOU NEED TO KNOW ABOUT YOUR INSTALLMENT AGREEMENT

Your balance due for the tax periods listed above, which includes penalty and interest calculated to Aug. 28, 2019, is 6,977.89. We'll continue to charge penalties and interest until you pay the amount you owe in full.

## WHAT YOU NEED TO DO

You must meet all conditions of your installment agreement. If you don't, your installment agreement could go into default and we may terminate 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 terminate your installment agreement and you later apply for and receive reinstatement, you'll have to pay a reinstatement user fee.

If you are a low-income taxpayer, the reinstatement user fee is reduced. As a low-income taxpayer, you would qualify for a waiver of the reinstatement user fee if you agree to make electronic payments through a debit instrument by reinstating your installment agreement as a direct debit installment agreement (DDIA). But, if you are a