

Holtsville NY 11742-0480

In reply refer to: 017103 June 11, 2019 LTR 1962C 112-60-200812 30 00025061

BODC: SB

PETER III & KIM MARIE % WILLIAM D MCCONNAUGHY 3550 WATT AVE STE 140 SACRAMENTO CA 95821-2666

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Taxpayer identification number: 112-60

> Form: 1040

Tax periods ending: Dec. 31, 2008 Dec. 31, 2009

> Dec. 31, 2010 Dec. 31, 2014

Dec. 31, 2015

Dear Taxpayer:

This letter responds to our telephone conversation on May about the unpaid tax for the tax periods above.

We accepted your proposal to have your monthly installment payments automatically deducted from your checking account. We'll deduct your payment of \$1,440.00 on the 28th of each month.

Before we can deduct your monthly payments automatically, we must verify your account information.

We scheduled your first automatic withdrawal payment to be deducted from your checking account on July 28, 2019. If this payment withdrawal doesn't happen as planned, allow one more month before contacting us to report any problems.

WHAT YOU NEED TO KNOW ABOUT YOUR INSTALLMENT AGREEMENT

We charge a \$107.00 user fee to cover the cost of entering into a direct debit installment agreement not established through an IRS automated self-service application. However, we reviewed your account and found you qualified for a waiver of the user fee because you agreed to make electronic payments through a debit instrument by entering into a direct debit installment agreement and you are a lowincome taxpayer for installment agreement user fee purposes.

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 the 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 or pursue any enforcement actions, you'll have Collection Appeal rights through the Collection