



Department of the Treasury
Internal Revenue Service

P.O. Box 219236 Stop P-4 5000
Kansas City MO 64121-9236

In reply refer to: 087214 [REDACTED]
Dec. 05, 2018 LTR 2271C 3
438-39- [REDACTED] 201212 30 1
00007349
BODC: WI

RAYMOND M [REDACTED]
% WILLIAM D MCCONNAUGHY
3550 WATT AVE STE 140
SACRAMENTO CA 95821-2666

4475

Social security number: 438-39- [REDACTED]
Form number: 1040
Tax periods: Dec. 31, 2012 Dec. 31, 2013
Dec. 31, 2014 Dec. 31, 2008
Dec. 31, 2015 Dec. 31, 2016
Dec. 31, 2017

Dear Taxpayer:

We are responding to your telephone call on Nov. 26, 2018, 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 \$465.00, due on the 28th of each month, beginning on Dec. 28, 2018. 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 based this installment agreement on your current financial circumstances. We may review this agreement every two years and request new financial information from you.

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.