

PHILADELPHIA PA 19255-0025

In reply refer to: 0543670
July 01, 2013 LTR 3217C G3
539-92- 201212 30 1

00048
BODC: SB


NATHAN T
% WILLIAM D MCCONNAUGHY
3550 WATT AVE STE 140
SACRAMENTO CA 95821-2666

045599

Taxpayer Identification Number: 539-92-
Form(s) and Tax Period(s): 1040 Dec. 31, 2012

Dear Taxpayer:

Thank you for making arrangements to resolve your account. We accepted your offer for an installment agreement. The agreement covers the tax periods shown above.

Your first payment of \$250.00 is due by July 28, 2013. You must send us that amount by the 28th of each month until you pay the full amount you owe. You may want to pay down your account balance by paying more than your installment agreement requires as penalty and interest charges will grow until you pay your account balance in full.

What you need to know about your installment agreement

We charge a \$105 User Fee to cover the cost of providing installment agreements. We'll deduct the fee from your first payment. Even though your approved installment agreement payment may be less, your first payment must be at least \$105 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 a one-time reduction to your fee.

If your income is at or below the established levels (based on the Department of Health & 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 a reduced user fee on Form 13844, Application For Reduced User Fee For Installment Agreements.

If you qualify, complete and mail Form 13844 within 30 days to: