IRS Department of the Treasury FSC FRESNO CA 93888-0029

In reply refer to: 0874761 July 24, 2013 LTR 3217C G3 150-64- 200912 30 1 00023 BODC: WI

ROBERT F % WILLIAM D MCCONNAUGHY 3550 WATT AVE STE 140 SACRAMENTO CA 95821-2666

033647

Taxpayer Identification Number:	150-64-				
Form(s) and Tax Period(s):	1040	Dec.	31,	2002	
	1040	Dec.	31,	2005	
	1040	Dec.	31,	2006	
	1040	Dec.	31,	2007	
	1040	Dec.	31,	2009	

## 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 \$2,240.00 is due by Aug. 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