



Department of the Treasury
Internal Revenue Service
P.O. Box 9941 Stop 5500
Ogden UT 84409

In reply refer to: 037407 [REDACTED]
Aug. 04, 2017 LTR 1962C 3
571-37-[REDACTED] 201312 30 1
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BODC: SB

DON & DEBORAH [REDACTED]
% WILLIAM D MCCONNAUGHY
3550 WATT AVE STE 140
SACRAMENTO CA 95821-2666

Taxpayer identification number: 571-37-[REDACTED]
Form: 1040
Tax periods ending: Dec. 31, 2013 Dec. 31, 2014
Dec. 31, 2015 Dec. 31, 2016

Dear Taxpayer:

This letter responds to our telephone conversation on July 28, 2017, about the unpaid tax for the tax year shown above.

As you requested, we changed your direct debit installment agreement. We'll deduct your payment of \$375.00 on the 28th of each month.

What you need to know about your installment agreement

We charge a \$107 user fee to cover the cost of providing a direct debit installment agreement.

You must contact our office at least 15 days before your monthly due date to stop an automatic payment withdrawal from your checking account.

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.

You can find the income levels and instructions on how to apply for the 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:

Internal Revenue Service
PO Box 219236, Stop 5050