



IRS Department of the Treasury
Internal Revenue Service

P.O. Box 9941 Stop 5500
Ogden UT 84409

In reply refer to: 03749 [REDACTED]
May 08, 2018 LTR 2273C 3
326-42-[REDACTED] 201212 30 1
00013205
BODC: SB

MICHAEL J & MARION E [REDACTED]
% WILLIAM D MCCONNAUGHY
3550 WATT AVE STE 140
SACRAMENTO CA 95821-2666



032702

Taxpayer identification

number: 326-42-[REDACTED]
Forms: 1040

Tax periods: Dec. 31, 2012 Dec. 31, 2013 Dec. 31, 2014

Dear Taxpayer:

This letter responds to our conversation on May 01, 2018, when you asked about ways to resolve your account balance.

We revised your installment agreement for the tax periods listed at the top of this letter. Your monthly payment of \$219.00 is due on the 28th of each month, beginning on June 28, 2018.

WHAT YOU NEED TO KNOW ABOUT YOUR INSTALLMENT AGREEMENT

We charge a \$89.00 user fee to cover the cost of revising or reinstating installment agreements. We'll deduct the fee from your first payment. If your approved installment agreement payment is less than the user fee, then your first payment must be at least \$89.00 to cover the user fee.

WHAT YOU MUST DO

You must meet all conditions of your installment agreement. If you don't, we can cancel it and take enforcement action to collect the full amount of your 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 cancel your installment agreement and you later apply for and receive reinstatement, you'll have to pay a reinstatement fee.

The other conditions of this agreement are:

- You timely pay all federal taxes due during the term of this agreement.