

In reply refer to: 037445 Oct. 30, 2018 LTR 2273C 3 457-93- 201212 30 1 00011368

BODC: WI

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



038727

Taxpayer identification

number: 457-93-

Forms: 1040

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

Dear Taxpayer:

This letter responds to our conversation on Oct. 23, 2018, when you asked about ways to resolve your account balance.

Based on your proposal, we established your installment agreement for the tax periods listed at the top of this letter. Your monthly payment of \$214.00 is due on the 28th of each month, beginning on Nov. 28, 2018.

WHAT YOU NEED TO KNOW ABOUT YOUR INSTALLMENT AGREEMENT

We charge a \$225.00 user fee to cover the cost of entering an installment agreement. We'll deduct the fee from your first payment.

If your approved installment agreement payment is less than the user fee amount, then your first payment must be at least \$225.00 to cover the user fee.

We can reduce the installment agreement user fee for individuals whose income falls at or below the established levels in the Reduced User Fee Income Guidelines. You may qualify for this one-time reduction to your fee.

If your income is at or below the established levels listed in the Reduced User Fee Income Guidelines, you can apply for the reduced user fee of \$43 for new agreements.

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: