



Department of the Treasury
Internal Revenue Service

PO BOX 9941 STOP 5500
Ogden UT 84409

In reply refer to: 027518 [REDACTED]
Dec. 28, 2018 LTR 2273C 3
574-96-[REDACTED] 201712 30 1
00009738
BODC: SB

SCOTT A [REDACTED]
% WILLIAM D MCCONNAUGHY
3550 WATT AVE STE 140
SACRAMENTO CA 95821-2666

2736

Taxpayer identification

number: 574-96-[REDACTED]
Forms: 1040

Tax periods: Dec. 31, 2013 Dec. 31, 2017

Dear Taxpayer:

Thank you for your inquiry dated Dec. 18, 2018,
requesting an installment agreement 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 \$251.00 is due on the 28th
of each month, beginning on Jan. 28, 2019.

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: