IRS Department of the Treasury
Internal Revenue Service

ACS Correspondence PO Box 145566
Cincinnati OH 45250-5566

In reply refer to: 037107█
Mar. 18, 2020 LTR 2271C 3
541-74-███ 201112 30 1
00010915
BODC: SB

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

054749

Taxpayer identification number: 541-74-███
Form number: 1040
Tax periods: Dec. 31, 2011   Dec. 31, 2013
Dec. 31, 2014   Dec. 31, 2015
Dec. 31, 2017   Dec. 31, 2018

Dear Taxpayer:

We are responding to your telephone call on Mar. 09, 2020, about the unpaid balance for the tax years above.

We set up an installment agreement for you for the tax periods above based on your financial situation. Your payment is $302.00, due on the 28th of each month, beginning on Apr. 28, 2020. Your payment will continue for this amount every month until you pay the balance in full or your financial situation changes.

Your financial information showed you'll have additional income available to apply to your tax debt due to payoff of a car loan or other debt. As a result, your payment will increase to $547.00 on July 28, 2021 and continue at this amount until you pay the balance in full or your financial situation changes.

WHAT YOU NEED TO KNOW ABOUT YOUR INSTALLMENT AGREEMENT

We based this installment agreement on your current financial circumstances. We may review this agreement every two years and request new financial information from you.

We charge a $225.00 user fee to cover the cost of providing an installment agreement. We'll deduct the fee from your first payment. Your first payment must be at least $225.00 to cover the user fee, even though your approved installment agreement payments may be less.

If your adjusted gross income for the most recent year is at or below 250% of the federal poverty guidelines (low-income taxpayer) as shown in the Low-Income Taxpayer Adjusted Gross Income Guidance table on Form 13844, Application for Reduced User Fee For Installment Agreements, then the user fee is reduced to $43.00.

On February 9, 2018, the President signed the Bipartisan Budget Act of 2018 (Act) into law, which amended Internal Revenue Code Section 6159.