



Department of the Treasury  
Internal Revenue Service

PO Box 47421 Stop 74  
Doraville GA 30362

In reply refer to: 047047 [REDACTED]  
Sep. 23, 2020 LTR 2273C 3  
439-11-[REDACTED] 201212 30 1  
00022822  
BODC: WI

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

**Taxpayer identification**

number: 439-11-[REDACTED]  
Forms: 1040  
Tax periods: Dec. 31, 2009 Dec. 31, 2012 Dec. 31, 2013  
Dec. 31, 2017 Dec. 31, 2018

Dear Taxpayer:

This letter responds to our conversation on Sep. 14, 2020, 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 \$354.00 is due on the 28th of each month, beginning on Oct. 28, 2020.

**WHAT YOU NEED TO KNOW ABOUT YOUR INSTALLMENT AGREEMENT**

We charge a \$225.00 user fee to cover the cost of providing an installment agreement. We 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. The Act limits user fees for installment agreements entered into on or after April 10, 2018. We'll waive or reimburse the reduced installment agreement user fee if you're a low-income taxpayer for installment agreement user fee purposes and meet certain requirements.

We won't increase installment agreement user fees above the amounts that were effective as of February 9, 2018. However, based on a user fee cost review we conduct every two years, we may lower the fees