



Department of the Treasury
Internal Revenue Service

PO BOX 145566 ACS CORRESPONDENCE
Cincinnati OH 45250-5566

In reply refer to: 02713 [REDACTED]
Jan. 31, 2023 LTR 2271C 3
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00006043
BODC: SB

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



026843

Taxpayer identification number: ***-**-9857
Form number: 1040
Tax periods: Dec. 31, 2012 Dec. 31, 2013
Dec. 31, 2014 Dec. 31, 2015
Dec. 31, 2016 Dec. 31, 2017
Dec. 31, 2019 Dec. 31, 2020

Dear Taxpayer:

Thank you for your response dated Dec. 10, 2022, about the unpaid balance for the tax periods above.

We set up an installment agreement for you for the tax periods above based on your financial situation. Your payment is \$500.00, due on the 10th of each month, beginning on Mar. 10, 2023. Your payment will continue for this amount every month 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. The Act limits user fees for installment agreements entered into on or after April 10, 2018. We'll waive or reimburse the reduced

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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 periodically.

Even if you meet the requirements for low-income taxpayer status, you don't qualify for a waiver of the installment agreement user fee because you haven't agreed to make electronic payments through a debit instrument by entering into a direct debit installment agreement (DDIA). But, if you meet the requirements for low-income taxpayer status and are unable to make electronic payments through a debit instrument by entering into a DDIA, then you would qualify for a reimbursement of the user fee upon completion of the installment agreement.

If you believe you meet the requirements for low-income taxpayer status, complete and mail Form 13844 within 30 days to:

Internal Revenue Service
P.O. Box 219236, Stop 5050
Kansas City, MO 64121-9236

We'll notify you by mail of our decision.

If you already paid the full user fee and we approve your request, we'll apply the difference to the tax you owe.

WHAT YOU NEED TO DO

You must meet all conditions of your installment agreement. If you don't, your installment agreement could go into default and we may terminate 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 terminate your installment agreement or pursue any enforcement actions, you'll have Collection Appeal rights through the Collection Appeals Program (CAP) (see Publication 1660, Collection Appeal Rights, for complete information). If we terminate your installment agreement and you later apply for and receive reinstatement, you'll have to pay a reinstatement user fee.

If you are a low-income taxpayer, the reinstatement user fee is