



Department of the Treasury  
Internal Revenue Service

P.O. Box 219236 Stop P-4 5000  
Kansas City MO 64121

In reply refer to: 067176  
Apr. 10, 2026 LTR 2273C 3  
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00020236  
BODC: WI

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

145902

**Taxpayer identification**

number: \*\*\*-\*\*-4343  
Forms: 1040

Tax periods: Dec. 31, 2021 Dec. 31, 2022 Dec. 31, 2023

Dear Taxpayer:

This letter responds to our conversation on Apr. 01, 2026, 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 \$251.00 is due on the 28th of each month, beginning on May 28, 2026.

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

Your balance due for the tax periods listed above, which includes penalty and interest calculated to May 28, 2026, is \$18,512.38. We'll continue to charge penalties and interest until you pay the amount you owe in full.

We charge a \$178.00 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 \$178.00 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