



Department of the Treasury  
Internal Revenue Service

2970 Market St. Stop 4-N31.142  
Philadelphia PA 19104

In reply refer to: 027328 [REDACTED]  
July 19, 2019 LTR 2273C 3  
593-03- [REDACTED] 201212 30 1  
00010820  
BODC: SB

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

Taxpayer identification  
number: 593-03- [REDACTED]  
Forms: 1040  
Tax periods: Dec. 31, 2012

Dear Taxpayer:

Thank you for your inquiry dated July 10, 2019,  
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 \$80.00 is due on the 28th  
of each month, beginning on Aug. 28, 2019.

#### 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

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