



Department of the Treasury
Internal Revenue Service

P.O. Box 9941 Stop 5500
Ogden UT 84490

In reply refer to: 05700 [REDACTED]
Sep. 09, 2020 LTR 2273C 3
526-75-[REDACTED] 201312 30 1
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BODC: SB

MICHAEL G & SHEILA J [REDACTED]
% WILLIAM D MCCONNAUGHY
3550 WATT AVE STE 140
SACRAMENTO CA 95821-2666

Taxpayer identification

number: 526-75-[REDACTED]
Forms: 1040
Tax periods: Dec. 31, 2013 Dec. 31, 2014 Dec. 31, 2015
Dec. 31, 2017 Dec. 31, 2018 Dec. 31, 2019

Dear Taxpayer:

This letter responds to our conversation on Aug. 31, 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 \$100.00 is due on the 28th of each month, beginning on Oct. 28, 2020.

Under the terms of your installment agreement, your payment will change to \$760.00 on Oct. 28, 2021, and will continue at this amount for each month until you pay the balance in full, pay the amount required under your partial payment installment agreement, or your financial situation changes.

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