

 **IRS** Department of the Treasury
Internal Revenue Service
P. O. Box 69, Stop 811
Memphis TN 38101-0069

In reply refer to: 107548 [REDACTED]
Oct. 20, 2021 LTR 2273C 3
365-82-[REDACTED] 201812 30 1
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BODC: SB

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

055812

Taxpayer identification
number: 365-82-[REDACTED]
Forms: 1040
Tax periods: Dec. 31, 2018

Dear Taxpayer:

This letter responds to our conversation on Oct. 01, 2021, 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 \$91.00 is due on the 28th of each month, beginning on Nov. 28, 2021.

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. However, we reviewed your account and found you qualified for a reduced user fee of \$43.00 because you are a low-income taxpayer for installment agreement user fee purposes.

You do not qualify for a waiver of the installment agreement user fee because you have not agreed to make electronic payments through a debit instrument by entering into a direct debit installment agreement (DDIA). But, if you are a low-income taxpayer 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 after completing the installment agreement.

Your first payment must be at least \$43.00 to cover the user fee, even though your approved installment agreement payments may be less.

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

