



**IRS** Department of the Treasury  
Internal Revenue Service

PO Box 219236 Stop P-4 5000  
Kansas City MO 64121-9236

In reply refer to: 047609 [REDACTED]  
Dec. 27, 2018 LTR 2273C 3  
109-64- [REDACTED] 200012 30 1  
00019711  
BODC: WI

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

Taxpayer identification

number: 109-64- [REDACTED]  
Forms: 1040  
Tax periods: Dec. 31, 2000 Dec. 31, 2001 Dec. 31, 2006  
Dec. 31, 2011 Dec. 31, 2013 Dec. 31, 2014  
Dec. 31, 2015 Dec. 31, 2016 Dec. 31, 2017

Dear Taxpayer:

Thank you for your inquiry dated Dec. 17, 2018,  
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 \$200.00 is due on the 28th  
of each month, beginning on Jan. 28, 2019.

Under the terms of your installment agreement, your payment will  
change to \$2,000.00 on Jan. 28, 2020, 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 entering  
an installment agreement. We'll deduct the fee from your first  
payment.

If your approved installment agreement payment is less than the user  
fee amount, then your first payment must be at least  
\$225.00 to cover the user fee.

We can reduce the installment agreement user fee for individuals whose  
income falls at or below the established levels in the Reduced User  
Fee Income Guidelines. You may qualify for this one-time reduction to  
your fee.

If your income is at or below the established levels listed in the  
Reduced User Fee Income Guidelines, you can apply for the reduced user  
fee of \$43 for new agreements.