



Department of the Treasury
Internal Revenue Service

PO Box 47421 Stop 74
Doraville GA 30362

In reply refer to: 057292 [REDACTED]
Sep. 27, 2019 LTR 2271C 3
455-45-[REDACTED] 200812 30 1
00011987
BODC: WI

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

Taxpayer identification number: 455-45-[REDACTED]
Form number: 1040
Tax periods: Dec. 31, 2008 Dec. 31, 2009
Dec. 31, 2010 Dec. 31, 2011

Dear Taxpayer:

Thank you for your response dated Sep. 20, 2019, about the unpaid balance for the tax periods above.

We set up an installment agreement for you for the tax periods above based on your financial situation. Your payment is \$188.00, due on the 28th of each month, beginning on Nov. 28, 2019. Your payment will continue for this amount every month until you pay the balance in full 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'll 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 periodically.