



Department of the Treasury  
Internal Revenue Service

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

In reply refer to: 087534 [REDACTED]  
May 11, 2021 LTR 2273C 3  
122-42-[REDACTED] 201912 30 1  
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BODC: SB

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

Taxpayer identification  
number: 122-42-[REDACTED]  
Forms: 1040  
Tax periods: Dec. 31, 2019 Dec. 31, 2020

Dear Taxpayer:

This letter responds to our conversation on Apr. 30, 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 \$100.00 is due on the 28th of each month, beginning on June 28, 2021.

Under the terms of your installment agreement, your payment will change to \$260.00 on June 28, 2022, 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

