



IRS Department of the Treasury
Internal Revenue Service

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

In reply refer to: 107635 [REDACTED]
July 23, 2024 LTR 2273C 3
***-**-7711 201712 30 1
Input Op: 1076350558 00019800
BODC: SB

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



052453

Taxpayer identification

number: ***-**-7711
Forms: 1040
Tax periods: Dec. 31, 2017 Dec. 31, 2019 Dec. 31, 2020
Dec. 31, 2021 Dec. 31, 2022

Dear Taxpayer:

This letter responds to our conversation on July 12, 2024, 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 \$204.00 is due on the 28th of each month, beginning on Aug. 28, 2024.

WHAT YOU NEED TO KNOW ABOUT YOUR INSTALLMENT AGREEMENT

We charge a \$178.00 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