



Department of the Treasury  
Internal Revenue Service

PO BOX 9941 STOP 5500  
Ogden UT 84409

In reply refer to: 027542 [REDACTED]  
May 11, 2018 LTR 2273C 3  
550-65-[REDACTED] 201412 30 1  
00013610  
BODC: SB

LUIS & CECILE L [REDACTED]  
% WILLIAM D MCCONNAUGHY  
3550 WATT AVE STE 140  
SACRAMENTO CA 95821-2666



038537

Taxpayer identification

number: 550-65-[REDACTED]  
Forms: 1040  
Tax periods: Dec. 31, 2014 Dec. 31, 2015 Dec. 31, 2016  
Dec. 31, 2017

Dear Taxpayer:

Thank you for your inquiry dated May 02, 2017,  
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 \$623.00 is due on the 28th  
of each month, beginning on June 28, 2018.

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.

You can find the income levels and instructions on how to apply for  
the reduced user fee on Form 13844, Application For Reduced User Fee  
For Installment Agreements.

If you qualify, complete and mail Form 13844 within 30 days to: