IRS Department of the Treasury
Internal Revenue Service

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

In reply refer to: 0271154858
Feb. 25, 2019 LTR 2273C   3
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WESTMINSTER   CO   80234-3497

23066

Taxpayer identification
          number:
          Forms: 1040
    Tax periods: Dec. 31, 2015 Dec. 31, 2016 Dec. 31, 2017

Dear Taxpayer:

Thank you for your correspondence dated Oct. 24, 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 $208.00 is due on the 28th
of each month, beginning on Mar. 28, 2019.

    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
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