

FRESNO CA 93888-0029

In reply refer to: 10727 [redacted]  
May 10, 2019 LTR 2603C 3  
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BODC: WI

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LANDMARK TAX GROUP  
2030 MAIN ST STE 1300  
IRVINE CA 92614-7220



060109

\$16,200 total payments  
÷ \$128,602 tax debt  
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88% SAVINGS!

Taxpayer identification

number: [redacted]  
Form: 1040

Tax periods ending: Dec. 31, 2009 Dec. 31, 2010 Dec. 31, 2011  
Dec. 31, 2012 Dec. 31, 2013 Dec. 31, 2015  
Dec. 31, 2016 Dec. 31, 2017

Dear Taxpayer:

Thank you for your Form 9423 dated Dec. 24, 2018.

We set up an installment payment plan for the tax periods listed above. Your monthly payments will be \$150.00 and are due on the 28th of each month. Your first payment is due on June 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 agreements. 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