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Andover MA 01810

In reply refer to: ██████████  
Apr. 09, 2021 ██████████  
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WESTMINSTER CO 80234-3497

Taxpayer identification number: ██████████  
Form: 1040  
Tax periods ending: Dec. 31, 2013 Dec. 31, 2014  
Dec. 31, 2016 Dec. 31, 2017  
Dec. 31, 2018

Dear Taxpayer:

We revised your direct debit installment agreement. We'll deduct your payment of \$530.00 on the 28th of each month.

We recently received notification that your direct debit installment agreement had suspended due to a new liability on tax period ending Dec. 31, 2017. As a result, your installment agreement has been revised to include the new liability.

We expect to resume automatic withdrawals from your account on May 28, 2021. If this scheduled payment doesn't happen as planned, allow one more month before contacting us to report any problems.

#### WHAT YOU NEED TO KNOW ABOUT YOUR INSTALLMENT AGREEMENT

##### 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 terminate it and take enforcement action to collect the full amount of the tax liability. Enforcement action could include filing a Notice of Federal Tax Lien (which notifies your creditors of our lien against your property) or placing a levy on your wages or bank accounts. If we terminate your installment agreement or pursue any enforcement actions, you'll have Collection Appeal rights through the Collection Appeals Program (CAP) (see Publication 1660, Collection Appeal Rights, for complete information). If we terminate your installment agreement and you later apply for and receive reinstatement, you'll have to pay a reinstatement user fee.

If you are a low-income taxpayer, the reinstatement user fee is reduced. As a low-income taxpayer, you would qualify for a waiver of the reinstatement user fee if you agree to make electronic payments through a debit instrument by reinstating your installment agreement as a direct debit installment agreement (DDIA). But if you are a low-