



Department of the Treasury
Internal Revenue Service

P.O. Box 219236 Stop P-4 5000
Kansas City MO 64121-9236

In reply refer to: 0365737036

Mar. 03, 2023 LTR 1962C 3

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BODC: WI



Dear Taxpayer:

We added the additional tax periods above to your monthly installment agreement. We'll continue to deduct your payment of \$469.00 on the 28th of each month from your checking account.

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-income taxpayer and are unable to make electronic payments through a debit instrument by reinstating your installment agreement as a DDIA, then you would qualify for a reimbursement of the reinstatement user fee upon completion of the installment agreement.

The other conditions of this agreement are:

- You must pay on time all federal taxes that become due during the term of this agreement.