



Department of the Treasury
Internal Revenue Service

PO BOX 8208 ACS CORRESPONDENCE
Philadelphia PA 19101-8208

In reply refer to:
Feb. 06, 2020 LTR

BODC: SB

WESTMINSTER CO 80234-3497

021640

Taxpayer identification number: [REDACTED]
Form number: 1040
Tax periods: Dec. 31, 2004 Dec. 31, 2009
Dec. 31, 2010 Dec. 31, 2012
Dec. 31, 2013 Dec. 31, 2014
Dec. 31, 2016 Dec. 31, 2017
Dec. 31, 2018

Dear Taxpayer:

Thank you for your response dated Dec. 11, 2019, about the unpaid balance for the tax periods above.

We set up an installment agreement for you for the tax periods above based on your financial situation. Your payment is \$250.00, due on the 15th of each month, beginning on Mar. 15, 2020. Your payment will continue for this amount every month until you pay the balance in full or your financial situation changes.

WHAT YOU NEED TO KNOW ABOUT YOUR INSTALLMENT AGREEMENT

We based this installment agreement on your current financial circumstances. We may review this agreement every two years and request new financial information from you.

We charge a \$225.00 user fee to cover the cost of providing an installment agreement. We'll 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