



Department of the Treasury
Internal Revenue Service

P.O. Box 9941 Stop 5500
Ogden UT 84490

In reply refer to:
Feb. 18, 2020 LTR

BODC: SB

WESTMINSTER CO 80234-3497

Taxpayer identification number: [REDACTED]
Form: CIVPEN
Tax periods ending: Dec. 31, 2011 Mar. 31, 2012
June 30, 2012 June 30, 2014
Sep. 30, 2014 Dec. 31, 2014
Mar. 31, 2015 June 30, 2015
Sep. 30, 2015 Dec. 31, 2015
Dec. 31, 2017

Dear Taxpayer:

Thank you for making arrangements to resolve your account. This letter responds to your Form 433-D dated Jan. 24, 2020, requesting a direct debit installment agreement.

We accepted your proposal to have your monthly installment payments automatically deducted from your checking account. We'll deduct your payment of \$15,000.00 on the 27th of each month.

We charge a \$107.00 user fee to cover the cost of an installment agreement. We'll deduct the fee from your first payment. Even though your approved installment agreement payments may be less, your first payment must be at least \$107.00 to cover the fee.

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 periodically.

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