

FRESNO CA 93888-0029

In reply refer to: [REDACTED]
Mar. 05, 2021 LTR [REDACTED]
[REDACTED]

[REDACTED]
WESTMINSTER CO 80234-3497

Taxpayer identification number: [REDACTED]
Forms and tax periods: 1040 Dec. 31, 2016
1040 Dec. 31, 2018

Dear Taxpayer:

Thank you for making arrangements to resolve your account. We accepted your proposal to have your monthly installment payments automatically deducted from your checking account.

We'll deduct your payment of \$514.00 on the 10th of each month beginning Apr. 10, 2021. If this payment withdrawal doesn't happen as planned, allow one more month before contacting us to report any problems. Make sure you have enough funds in your bank account to cover the payments on the due dates and keep your records up to date. We charge an additional penalty when insufficient funds cause a late or missing payment. Your installment agreement will default and may be terminated if you miss a payment due to insufficient funds.

WHAT YOU NEED TO KNOW ABOUT YOUR INSTALLMENT AGREEMENT

We charge a \$107.00 user fee to cover the cost of providing a direct debit installment agreement (DDIA) not requested through an IRS online application. We'll deduct this fee from your first payment.

Your first payment must be at least \$107.00 to cover the user fee cost when your approved monthly payment is less than the user fee amount. The remaining monthly payments will be the approved installment agreement payment amount.

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. However, 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.

On February 9, 2018, the President signed the Bipartisan Budget Act of