

[REDACTED]
Philadelphia PA 19104

In reply refer to: [REDACTED]
Apr. 23, 2021 LTR [REDACTED]
[REDACTED]

[REDACTED]
WESTMINSTER CO 80234-3497

Taxpayer identification number: [REDACTED]
Form: 1040
Tax periods ending: Dec. 31, 2007 Dec. 31, 2013
Dec. 31, 2014 Dec. 31, 2017

Dear Taxpayer:

This letter responds to our telephone conversation on Apr. 14, 2021, about the unpaid tax for the tax periods above.

As you requested, we modified your direct debit installment agreement. We'll deduct your payment of \$281.00 on the 28th of each month.

WHAT YOU NEED TO KNOW ABOUT YOUR INSTALLMENT AGREEMENT

We charge a \$89.00 user fee to cover the cost of revising or reinstating an installment agreement. We'll deduct the fee from your first payment. If you are a low-income taxpayer for installment agreement user fee purposes, the user fee is reduced to \$43.00.

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-