

WESTMINSTER CO 80234-3497

036983

Taxpayer identification number: [REDACTED]

Form: CIVPEN

Tax period ending: Dec. 31, 2023 Sep. 30, 2023 June 30, 2023

Dear Taxpayer:

We revised your installment agreement to include the balance you owe for the tax period ending Dec. 31, 2023, on Form CIVPEN. Your monthly payment and the due date will remain the same. We charge a \$89.00 user fee to cover the cost of reinstating an installment agreement. There's a reduced fee for revising the installment agreement. We'll deduct this fee from your next installment agreement payment.

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.

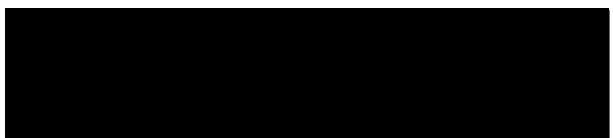
On February 9, 2018, the President signed the Bipartisan Budget Act of 2018 (Act) into law, which amended Internal Revenue Code Section 6159. The Act limits user fees for installment agreements entered into on or after April 10, 2018.

We 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.

We'll waive installment agreement user fees if both of the following apply:

- You're a low-income taxpayer.
- You agree to make electronic payments through a debit instrument. This may be achieved by agreeing to make monthly automatic direct debit payments from your bank account, also known as a direct

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debit installment agreement (DDIA).

For low-income taxpayers who are unable to make electronic payments through a debit instrument by entering into a DDIA, we'll reimburse any paid installment agreement user fee upon completion of the installment agreement.

If you believe you meet the requirements for low-income taxpayer status, complete and mail Form 13844, within 30 days to:

Internal Revenue Service
P.O. Box 24017 Stop 76101
Fresno, CA 93779 - 4017

We'll notify you by mail of our decision.

If you already paid the full user fee and we approve your request, we'll apply the difference you paid to the tax you owe.

We've provided a general explanation of the possible penalties and/or interest included in the current balance due on your account. If you would like a specific explanation of how the amounts were computed on your account, please contact us at the toll-free number shown in this letter and we will send you a detailed computation.

** Filing and/or Paying Late -- IRC Section 6651 **

We charge a 5% monthly penalty for filing late, and a 1/2% monthly penalty for paying late, when a return is filed late and the tax is not paid by the date it was due. When both penalties apply for the same month, the penalty for filing late is reduced by the amount of the penalty for paying late for that month.

The penalty for filing late is based on the tax ultimately due, which was not paid by the original return due date without regard to extensions.

The penalty for paying late is based on the net unpaid tax at the beginning of each penalty month following the payment due date for that tax.

The penalties are charged for each month or part of a month the return or payment is late; however, neither penalty can be more than 25% in total.

Income tax returns are subject to a minimum late filing penalty when



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filed more than 60 days after the return due date, including extensions. The minimum penalty is the LESSER of two amounts - 100% of the tax required to be shown on the return that you didn't pay on inflation. The specific dollar amount that is adjusted annually for Information About Your Notice, Penalty and Interest, and at IRS.gov/ftf.

The penalty for paying late applies when tax is paid late, even if the return was filed on time. The due date for payment of tax shown on a return generally is the return due date without regard to extensions. Increases in tax must be paid within 21 days of our notice demanding payment (10 business days if the amount in the notice is \$100,000 or more).

If we issue a Notice of Intent to Levy and the balance due isn't paid within 10 days from the date of the notice, the penalty for paying late increases to 1% per month.

For individuals who filed on time, the penalty decreases to 1/4% per month while an approved installment agreement with the IRS is in effect for payment of that tax.

**** Interest -- IRC Section 6601 ****

We are required by law to charge interest when you do not pay your liability on time. Generally, we calculate interest from the due date of your return (regardless of extensions) until you pay the amount you owe in full, including accrued interest and any penalty charges. Interest on some penalties accrues from the date we notify you of the failure to file a tax return, starts from the due date or extended due date of the return. Interest rates are variable and may change quarterly.

For more information on penalties and interest, you can review Notice 746, Information About Your Notice, Penalty, and Interest.

HOW TO CONTACT US

You can send us your information using the Document Upload Tool. To use the tool, visit IRS.gov/dutreply and enter access code 843J7-403p2.

If you have questions, you can call 800-829-0922.

Enclosures:
Envelope

Operation Manager, CSCD
[REDACTED]

Sincerely yours,

Thank you for your cooperation.

Keep a copy of this letter for your records.

When you write, include a copy of this letter, and provide your telephone number and the hours we can reach you.

You can also find information on our website at www.irs.gov. You can find any of the forms or publications mentioned in this letter by calling 800-TAX-FORM (800-829-3676) or visiting our website at www.irs.gov/forms-pubs.

If you are out of the country and need assistance, call us at +1-267-941-1000 (not toll-free).

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