





LAREDO TX 78041-2040



047451

Taxpayer identification number: Forms and tax periods:

8278 June 30, 2015 8278 Sep. 30, 2015 8278 June 30, 2016

Dear Taxpayer:

Thank you for making arrangements to resolve your account. We accepted your proposal for an installment agreement. The agreement covers the tax periods above.

Your payment of \$89.00 is due by May 28, 2019. You must send us that amount by the 28th of each month until you pay the full amount you owe. You may want to pay down your account balance by paying more than your installment agreement requires as penalty and interest charges will accrue until you pay your account balance in full.

WHAT YOU NEED TO KNOW ABOUT YOUR INSTALLMENT AGREEMENT

We charge a \$225.00 user fee to cover the cost of entering into an installment agreement not debited directly from your bank account and not requested through an IRS online application. We'll deduct the fee from your first payment.

Your first payment must be at least \$225.00 to cover the user fee cost when your approved monthly installment agreement 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 2018 (Act) into law. The Act limits user fees for installment agreements entered into on or after April 10, 2018.