

In reply refer to: Nov. 05, 2019 LTR

BODC: WI



WESTMINSTER CO 80234-3497

011106

Taxpayer identification number:

Tax periods: Sep. 30, 2007 Dec. 31, 2007

Mar. 31, 2008 June 30, 2008

Dec. 31, 2008 Mar. 31, 2009

June 30, 2009 Sep. 30, 2010

June 30, 2010 June 30, 2015

Dear Taxpayer:

Thank you for your response dated July 18, 2019, about the unpaid balance for the tax periods above.

We set up an installment agreement for you for the tax periods above based on your financial situation. Your payment is \$1,250.00, due on the 23rd of each month, beginning on Dec. 23, 2019. Your payment will continue for this amount every month until you pay the balance in full or your financial situation changes.

WHAT YOU NEED TO KNOW ABOUT YOUR INSTALLMENT AGREEMENT

We based this installment agreement on your current financial circumstances. We may review this agreement every two years and request new financial information from you.

We charge a \$225.00 user fee to cover the cost of 225 an installment agreement. We'll deduct the fee from your first payment. Your first payment must be at least \$225.00 to cover the user fee, even though your approved installment agreement payments may be less.

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