

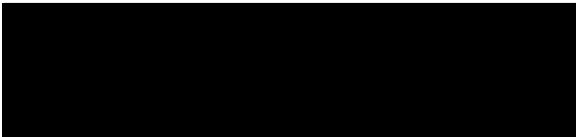


Department of the Treasury
Internal Revenue Service

P.O. Box 69 Stop 811
Memphis TN 38101-0069

In reply refer to:
Nov. 06, 2019 LTR

BODC: SB



WESTMINSTER CO 80234-3497



028612

Taxpayer identification number: [REDACTED]

Form: 941

Tax periods ending:	June 30, 2015	Sep. 30, 2016
	Dec. 31, 2016	Mar. 31, 2017
	June 30, 2017	Sep. 30, 2017
	Dec. 31, 2017	Mar. 31, 2018
	June 30, 2018	Sep. 30, 2018
	Dec. 31, 2018	Mar. 31, 2019

Dear Taxpayer:

Thank you for making arrangements to resolve your account. This letter responds to your correspondence dated Sep. 11, 2019, requesting a direct debit installment agreement.

We accepted your proposal to have your monthly installment payments automatically deducted from your checking account. We'll deduct your payment of \$800.00 on the 28th of each month.

We charge a \$107.00 user fee to cover the cost of an installment agreement. We'll deduct the fee from your first payment. Even though your approved installment agreement payments may be less, your first payment must be at least \$107.00 to cover the fee.

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 installment agreement user fee purposes and meet certain requirements.

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.