



Department of the Treasury  
Internal Revenue Service

PO Box 69 Stop 811  
Memphis TN 38101-0069

In reply refer to:  
Oct. 31, 2019 LTR

BODC: SB

WESTMINSTER CO 80234-3497

Taxpayer identification number: [REDACTED]  
Form: 1120  
Tax period ending: Dec. 31, 2018

Dear Taxpayer:

We revised your installment agreement to include the balance you owe for the tax period ending Dec. 31, 2018, on Form 1120. Your monthly payment and the due date will remain the same.

We charge a \$89.00 user fee to cover the cost of revising 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