

P.O.Box 219236, Stop P-4 5050 Kansas City MO 64121-9236





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Forms: 1040

Tax periods: Dec. 31, 2010 Dec. 31, 2011 Dec. 31, 2012

Dec. 31, 2013 Dec. 31, 2014 Dec. 31, 2015 Dec. 31, 2016 Dec. 31, 2017 Dec. 31, 2018

Dec. 31, 2019 Dec. 31, 2020 Dec. 31, 2021

Dec. 31, 2022 Dec. 31, 2023

Dear Taxpayer:

Thank you for your letter and documents dated Sep. 05, 2024, requesting an installment agreement to resolve your account balance.

We processed your installment agreement for the tax periods listed at the top of this letter. Your monthly payment of \$50.00 is due on the 28th of each month, beginning on Dec. 28, 2024.

WHAT YOU NEED TO KNOW ABOUT YOUR INSTALLMENT AGREEMENT

We charge a \$178.00 user fee to cover the cost of processing an installment agreement. We deduct the fee from your first payment. Your first payment must be at least \$178.00 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 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