

In reply refer to: Nov. 27, 2019 LTR

BODC: SB



WESTMINSTER CO 80234-3497

031773

Taxpayer identification number:

1040

Form:
Tax periods ending:

Dec. 31, 2011 Dec. 31, 2016

Mar. 31, 2012

June 30, 2012

Sep. 30, 2012

Dear Taxpayer:

Thank you for making arrangements to resolve your account. This letter responds to your correspondence dated Nov. 20, 2019, requesting a direct debit installment agreement.

We revised your direct debit installment agreement. We'll deduct your payment of \$50.00 on the 28th of each month.

We expect to resume automatic withdrawals from your account on Dec. 28, 2019. If this scheduled payment doesn't happen as planned, allow one more month before contacting us to report any problems.

WHAT YOU NEED TO KNOW ABOUT YOUR INSTALLMENT AGREEMENT

## WHAT YOU NEED TO DO

You must meet all conditions of your installment agreement. If you don't, your installment agreement could go into default and we may terminate it and take enforcement action to collect the full amount of the tax liability. Enforcement action could include filing a Notice of Federal Tax Lien (which notifies your creditors of our lien against your property) or placing a levy on your wages or bank accounts. If we terminate your installment agreement or pursue any enforcement actions, you'll have Collection Appeal rights through the Collection Appeals Program (CAP) (see Publication 1660, Collection Appeal Rights, for complete information). If we terminate your installment agreement and you later apply for and receive reinstatement, you'll have to pay a reinstatement user fee.

If you are a low-income taxpayer, the reinstatement user fee is reduced. As a low-income taxpayer, you would qualify for a waiver of the reinstatement user fee if you agree to make electronic payments through a debit instrument by reinstating your installment agreement as a direct debit installment agreement (DDIA). But if you are a low-income taxpayer and are unable to make electronic payments through a