

CINCINNATI OH 45999-0029

In reply refer to: [REDACTED]
Nov. 01, 2019 LTR [REDACTED]

BODC: SB

[REDACTED]
WEST CHESTER OH 45069-1138



019195

Taxpayer identification

number: [REDACTED]

Tax periods ending:

Dec. 31, 2017	June 30, 2017	Mar. 31, 2017
Dec. 31, 2016	Dec. 31, 2015	Dec. 31, 2014

Dear Taxpayer:

Thank you for your correspondence dated Sep. 17, 2019.

We set up an installment payment plan for the tax periods above. Your monthly payment will be \$140.00 and due on the 28th of each month. Your first payment is due on Nov. 28, 2019.

WHAT YOU NEED TO KNOW ABOUT YOUR INSTALLMENT AGREEMENT

We charge a \$225.00 user fee to cover the cost of establishing 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 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.