(July 2024) Payron Decource of this page.) (See Instructions on the back of Part 2. The taxpayer identified above on the right named you as an employer. Please read and sign the following statement to agree to withhold amount(s) from the taxpayer's (employee's) wages or salary to apply to taxes owed. Debit Payments Self-Identifier If you are unable to make electronic payments through a debt instrument (debt payments) by entering into a direct debti installment agreement, please check the box below: I agree to withhold amount(s) from the taxpayer's (employee's) wages or salary to apply to taxes owed. Debit Payments Self-Identifier If you are unable to make electronic payments through a debt instrument (debt payments) by entering into a direct debti installment agreement, please check the box below: I agree to participate in this payroll deduction agreement and will withhold the amount bo the Internal Revenue Service every: (Check one bcx.) Debit Payments. Self-Identifier If you are unable to make debit payments. Note: Not checking this box indicates that you are able but choosing not to make debit payments. Refer to the Terms of this agreement below for details on understanding user fees. Or write:	Eo	m 2159					ury — Internal Re			
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iam paid every (Check one): WEEK TWO WEEKS MONTH OTHER (Specify) iagree to have \$ deducted from my wage or salary payments beginning and paid by the employer to the IRS until the total liability is paid in full. I also agree and authorize this deduction to be increase or decreased as follows:: Date of increase (or decrease) Amount of increase (or decrease) New installment payment amount Terms of this agreementBy completing and submitting this agreement, tyou (the taxpayer) agree to the following terms: Vew will apply hypayments to the located on the increase or taxper an additional inability, contact is immediately. Vow will not apply apprents to a field, you must fiel all tederal tax eturns and pay any todify or the agreement is bead on your current francial condition. Wen yay modify or the devel tax refunds or overpayment to the holdcate tax eturns and pay any todify or the agreement is a field, you must fiel all tederal tax eturns and pay any todify or the agreement is the agreement is a field, you do not pay any you clock the apprent tax and the total indexist. We have the agreement, you will take accounts on use profit to termination of you agreement. We may collect the entromase the agreement is a greement is any line if exciting on the pay apprent taxe and the total advection of the tax is in agreement is any time if the total advection of the tax is in agreement is any taxe accounts on or you are terminate. ECCEPTION: We cannot the agreement is any time if the side of the agreement is any time if the side advection of the tax is in agreement is any time if the side advection of the tax is in agreement is any time if the side advection of the tax is in the agreement, you any the advection of the tax is in	Kinus Ui	laxes (Form numbers)		rax perious	ax periods				d interest provided by law.	
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Date of increase (or decrease) New installment payment amount Terms of this agreement—By completing and submitting this agreement, by the due date stated on the frend of this form. If you cannot make a scheduled payment or accrue an additional infibitive, contact us immediated. • We will apply they payments on this agreement in the best interests of the United States. Contact this form. If you cannot make a scheduled payment or accrue an additional infibitive, outcannot make a scheduled payment or accrue an additional infibitive, outcannot make a scheduled payment or accrue an additional infibitive, outcannot make a scheduled payment or accrue an additional infibitive, outcannot make a scheduled payment or accrue an additional infibitive, outcannot make a scheduled payment or accrue an additional infibitive, outcannot make a scheduled payment or accrue an additional infibitive, outcannot make a scheduled payment or accrue an additional infibitive, outcannot make a scheduled payment or accrue an additional infibitive, outcannot make a scheduled payment or accrue an additional information you on payment the You do not make installment agreement is the additional infibitive, outcannot infibitive, out on out payment as greed, you on opta yary of the ideat late installations and instated responsibility payment under the Affordable Care Act. Very must pay \$ 378 user fax, which we have we authority to deduct this installment agreement and yea way the adjustment agreement is an enduced user fee of \$43 that may be valued or reimbursed if caraling contains and instated responsibility payment under the Affordable Care Act. Very must pay \$ 378 user fax in bay be valued or reimbursed if caraling contains and reimbursed if carealing contain conditions and min	0	·						and paid by the employer	to the IRS until the total	
Terms of this agreement—By completing and submitting this agreement, you (<i>the taxpayer</i>) agree to the following terms: You will make each payment so that we (IRS) receive it by the due date stated on the first of this form it based on your current linancial condition. We may modify or the agreement is based on your current linancial information shows that you cally by pay has significantly. We will apply the payment to the oldest tax year or its payment is agreement is in the control on the emoty out on the pay any other reduces the tax year or its pay on the on the effect at x truems and pay any iffederal its agreement is in enclosed in the Afrontable Care Act. • We any the pay agreement is agreement if in effect, you must field effect at its truems and pay any iffederal its payment is a greed. You must pay as 178 user fee, which we have authority to deduct from your first its agreement is agreement. See Form 13844 for gualifications and instructions. We any the payment is agreement is a control or other paysent is agreement is agreement. See Form 13844 for gualifications and instructions. You wints pay as 178 user fee. We may the agreement is agreement is enclosed in the agreement, you may be alighter or a must pay as 381 enclosed in the agreement, you may be alighter or a set in the set in the agreement is enclosed in the agreement is agreement i										
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Vou will rake each payment so that we (RS) receive it by the due date stated on the find of this form. If you cannot make a scheduled payment or declare and additional likely, contact us immediately. Vou will replay a state defining the due at returns and pay any different lax returns and returns r										
Spouse's signature (If a joint liability) Date AGREEMENT LOCATOR NUMBER:	 front of this form. If you cannot make a scheduled payment or accrue an additional liability, contact us immediately. This agreement is based on your current financial condition. We may modify or terminate the agreement if our information shows that your ability to pay has significantly changed. You must provide updated financial information when requested. While this agreement is in effect, you must file all federal tax returns and pay any (federal) taxes you owe on time. We will apply your federal tax refunds or overpayments (if any) to the amount you owe until it is fully paid, including any shared responsibility payment under the Affordable Care Act. Understanding user fees You must pay a \$178 user fee, which we have authority to deduct from your first payment(s). For low-income taxpayers (at or below 250% of Federal poverty guidelines), the user fee is reduced to \$43. You may be eligible for a reduced user fee of \$43 that may be waived or reimbursed if certain conditions are met. See Form 13844 for qualifications and instructions. We have the authority to deduct this fee from your first payment (s) after the agreement is reinstated. If reinstated, you agree to the terms of this agreement as stated herein. 						erally, we will apply the payment to the oldest collection statute, which is normally ldest tax year or tax period. an terminate your installment agreement if: You do not make installment nents as agreed, you do not pay any other federal tax debt when due, or you do not de financial information when requested. terminate your agreement, we may collect the entire amount you owe by levy on income, bank accounts or other assets, or by seizing your property. You will ve a notice from us prior to termination of your agreement. EXCEPTION: We ot collect the individual shared responsibility payment under the Affordable Care y levy or seizure on your income or property. nay terminate this agreement at any time if we find that collection of the tax is in ardy. agreement may require managerial approval. We'll notify you when we approve or approve the agreement. nay file a Notice of Federal Tax Lien if one has not been filed previously, but we will le a Notice of Federal Tax Lien on an individual shared responsibility payment r the Affordable Care Act. gning and submitting this form, you authorize the IRS to contact third parties and to ose your tax information to third parties to process and administer this agreement its duration.			
AGREEMENT LOCATOR NUMBER: Originator's ID #: Originator Code: Check the appropriate boxes: Name: Title: RSI "1" no further review AI "0" Not a PPIA RSI "5" PPIA IMF 2-year review AI "1" Field Asset PPIA RSI "6" PPIA BMF 2-year review AI "1" Field Asset PPIA Agreement Review Cycle: AI "2" All other PPIAs Barliest CSED: WILL BE FILED IMMEDIATELY Check box if pre-assessed modules included MAY BE FILED IF THIS AGREEMENT DEFAULTS	Your sig	nature			Title (If Corporate Officer or P		Partner)		Date	
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Agreement examined or approved by (Signature, title, function) Date	Check box if pre-assessed modules included						MAY BE F	FILED IF THIS AGREEN	IENT DEFAULTS	
		Agreement examined	or approved by (Signa	ature, title, fur			Date			

	(July 2024) Department of the Treasury — Internal Revenue Service Payroll Deduction Agreement (See Instructions on the back of this page.)								
TO: (Em	ployer name and address)			(000 110			kpayer name and address)		
Contact person's name			Celephone (Include area code)			Social security or employer identification number (<i>Taxpayer</i>) (Spouse, last four digits)			
EMPLOYER — See the instructions on the back of Part 2. The taxpayer identified a on the right named you as an employer. Please read and sign the following statemer agree to withhold amount(s) from the taxpayer's (<i>employee's</i>) wages or salary to appl taxes owed.						Debit Payments Self-Identifier If you are unable to make electronic payments through a debit instrument (debit payments) by entering into a direct debit installment agreement, please check the box below:			
shown b to the Int	o participate in this pay elow from each wage o ternal Revenue Service EK TWO WEEKS	or salary payment due t e every: <i>(Check one box.</i>	this employe	 I am unable to make debit payments Note: Not checking this box indicates that you are able but choosing not to make debit payments. Refer to the Terms of this agreement below for details on understanding user fees. For assistance, call: 1-800-829-3903 (Individual – Self-Employed/ 					
	which payments will be			on		Business Owners, Businesses), or 1-800-829-7650 (Individuals – Wage Earners)			
Title:				ato:	Or write: Campus				
	tawaa (5 1)			Date:		(City, State, and ZIP Code)			
Kinds of	taxes (Form numbers)		Tax periods	5		Amount owed as of			
						\$, plus all penalties and interest provided by			
I am paid	d every (Check one):	WEEK 🔄 TWO W	EEKS	молтн 🔛 отн	IER (Spe	cify)			
I agree t	o have \$	deducted from r	nv wage or	salary payments be	eainnina		and paid by the employer	to the IRS until the total	
0	s paid in full. I also agre								
	increase (or decrease			of increase (or dec			New installment paymer	nt amount	
Date of	mercase (or decrease	/	Amount	or merease (or det	neuse)		New installment payment		
 front of this form. If you cannot make a scheduled payment or accrue an additional liability, contact us immediately. This agreement is based on your current financial condition. We may modify or terminate the agreement if our information shows that your ability to pay has significantly changed. You must provide updated financial information when requested. While this agreement is in effect, you must file all federal tax returns and pay any (federal) taxes you owe on time. We will apply your federal tax refunds or overpayments (if any) to the amount you owe until it is fully paid, including any shared responsibility payment under the Affordable Care Act. Understanding user fees You must pay a \$178 user fee, which we have authority to deduct from your first payment(s). For low-income taxpayers (at or below 250% of Federal poverty guidelines), the user fee is reduced to \$43. You may be eligible for a reduced user fee of \$43 that may be waived or reimbursed if certain conditions are met. See Form 13844 for qualifications and instructions. If you default on your installment agreement and we terminate the agreement, you must pay a \$89 reinstatement fee if we reinstate the agreement. You may be eligible for a reduced user fee of \$43 that may be waived or reimbursed if certain conditions are met. See Form 13844 for qualifications and instructions. If you default on your installment agreement and we terminate the agreement, you must pay a \$89 reinstatement fee if we reinstate the agreement. You may be eligible for a reduced user fee of \$43 that more of \$43 that may be waived or reimbursed if certain conditions are met. See Form 13844 for qualifications and instructions. We have the authority to deduct this fee from your first payment(s) after the agreement is reinstated. If reinstated, you agree to the total barrier. 						We will apply all payments on this agreement in the best interests of the United States. Generally, we will apply the payment to the oldest collection statute, which is normally the oldest tax year or tax period. We can terminate your installment agreement if: You do not make installment payments as agreed, you do not pay any other federal tax debt when due, or you do not provide financial information when requested. f we terminate your agreement, we may collect the entire amount you owe by levy on your income, bank accounts or other assets, or by seizing your property. You will receive a notice from us prior to termination of your agreement. EXCEPTION: We cannot collect the individual shared responsibility payment under the Affordable Care Act by levy or seizure on your income or property. We may terminate this agreement at any time if we find that collection of the tax is in jeopardy. This agreement may require managerial approval. We'll notify you when we approve or don't approve the agreement. We may file a Notice of Federal Tax Lien if one has not been filed previously, but we will not file a Notice of Federal Tax Lien on an individual shared responsibility payment under the Affordable Care Act. By signing and submitting this form, you authorize the IRS to contact third parties and to disclose your tax information to third parties to process and administer this agreement over its duration.			
Your signature Title (If Corporate					officer or F	Partner)		Date	
Spouse's	s signature <i>(If a joint liab</i>	ility)						Date	
	AGREEMENT LOCATOR NUMBER:					nator's ID #:	Originate	or Code:	
	Check the appropriate boxes:								
	RSI "1" no furth		Not a PPIA	Name:		nue			
						A NOTICE OF FEDERAL TAX LIEN (Check one box.)			
R IRS ONLY		RSI "5" PPIA IMF 2-year review							
≝ Z	RSI "6" PPIA BMF 2-year review AI "2" All other PPIAs						EADY BEEN FILED		
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						MAY BE FILED IF THIS AGREEMENT DEFAULTS			
	·								
	Agreement examined	d or approved by (Signa	ture, title, fun	ction)				Date	

INSTRUCTIONS TO EMPLOYER

This payroll deduction agreement is subject to your approval. If you agree to participate, please complete the spaces provided under the employer section on the front of this form.

WHAT YOU SHOULD DO

- Enter the name and telephone number of a contact person. (This will allow us to contact you if your employee's liability is satisfied ahead of time.)
- Indicate when you will forward payments to IRS.
- Sign and date the form.
- After you and your employee have completed and signed all parts of the form, please return the parts of the form which were requested on the letter the employee received with the form. Use the IRS address on the letter the employee received with the form or the address shown on the front of the form.

HOW TO MAKE PAYMENTS

Please deduct the amount your employee agreed to have deducted from each wage or salary payment due the employee.

- Make your check payable to the "United States Treasury." To ensure proper credit, please write your employee's name and social security number on each payment.
- Send the money to the IRS mailing address printed on the letter that came with the agreement. Your employee should give you a copy of this letter. If there is no letter, use the IRS address shown on the front of the form.

Note: The amount of the liability shown on the form may not include all penalties and interest provided by law. Please continue to make payments unless IRS notifies you to stop.

If you need assistance, please call the telephone number on the letter that came with the agreement or write to the address shown on the letter. If there's no letter, please call the appropriate telephone number below or write IRS at the address shown on the front of the form.

For assistance, call: 1-800-829-3903 (Individual – Self-Employed/Business Owners, Businesses), or 1-800-829-7650 (Individuals – Wage Earners)

THANK YOU FOR YOUR COOPERATION

	orm 2159 (July 2024)		Department of the Treasury — Internal Revenue Service Payroll Deduction Agreement (See Instructions on the back of this page.)						
TO: (Em	ployer name and address)			(800 ///			pager, payer name and address)		
Contact person's name Telephor			Felephone (i			Social security o (Taxpayer)	Social security or employer identification number (Taxpayer) (Spouse, last four digits)		
EMPLOYER — See the instructions on the back of Part 2. The taxpayer identified a on the right named you as an employer. Please read and sign the following statemed agree to withhold amount(s) from the taxpayer's (<i>employee's</i>) wages or salary to app taxes owed.						Debit Payments Self-Identifier If you are unable to make electronic payments through a debit instrument (debit payments) by entering into a direct debit installment agreement, please check the box below:			
shown b to the Int	o participate in this pay elow from each wage o ternal Revenue Service EK TWO WEEKS	r salary payment due every: <i>(Check one box.</i> MONTH OT	this employe <i>)</i> HER <i>(Specif</i> y		I am unable to make debit payments Note : Not checking this box indicates that you are able but choosing not to make debit payments. Refer to the Terms of this agreement below for details on understanding user fees. For assistance, call: 1-800-829-3903 (Individual – Self-Employed/				
	which payments will be		_beginning	on		Business Owners, Businesses), or 1-800-829-7650 (Individuals – Wage Earners)			
Title:				ate:		Or write:	(City, State and ZID Ca	Campus	
	to yoo (Fame a week a we)			-		(City, State, and ZIP Code)			
Kinds of	taxes (Form numbers)		Tax periods	5		Amount owed as of			
						\$, plus all penalties and interest provided by law.			
I am paie	d every (Check one):	WEEK 🔄 TWO W	EEKS	молтн 📃 отн	HER (Spe	cify)			
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•	s paid in full. I also agre		, .		0 0				
	f increase (or decrease)			of increase (or de			New installment paymer	nt amount	
Dute of			Anount		ulcusc)		New motulinent paymen		
 While this agreement is in effect, you must file all federal tax returns and pay any (federal) taxes you owe on time. We will apply your federal tax refunds or overpayments (if any) to the amount you owe until it is fully paid, including any shared responsibility payment under the Affordable Care Act. Understanding user fees You must pay a \$178 user fee, which we have authority to deduct from your first payment(s). For low-income taxpayers (at or below 250% of Federal poverty guidelines), the user fee is reduced to \$43. You may be eligible for a reduced user fee of \$43 that may be waived or reimbursed if certain conditions are met. See Form 13844 for qualifications and instructions. If you default on your installment agreement and we terminate the agreement, you must pay a \$43 that may be waived or reimbursed if certain conditions are met. 						Senerally, we will apply the payment to the oldest collection statute, which is normally the oldest tax year or tax period. Ve can terminate your installment agreement if: You do not make installment bayments as agreed, you do not pay any other federal tax debt when due, or you do not porvide financial information when requested. if we terminate your agreement, we may collect the entire amount you owe by levy on your income, bank accounts or other assets, or by seizing your property. You will eccive a notice from us prior to termination of your agreement. EXCEPTION: We cannot collect the individual shared responsibility payment under the Affordable Care Act by levy or seizure on your income or property. Ve may terminate this agreement at any time if we find that collection of the tax is in eopardy. This agreement may require managerial approval. We'll notify you when we approve or don't approve the agreement. Ve may file a Notice of Federal Tax Lien if one has not been filed previously, but we will under the Affordable Care Act. By signing and submitting this form, you authorize the IRS to contact third parties and to disclose your tax information to third parties to process and administer this agreement pover its duration.			
Addition	al terms (To be completed	d by IRS)							
Your signature Title (If Corporate					Officer or F	Partner)		Date	
Spouse'	s signature (If a joint liabi	lity)						Date	
AGREEMENT LOCATOR NUMBER:					Oriai	nator's ID #:	Originato	Dr Code:	
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						A NOTICE OF FEDERAL TAX LIEN (Check one box.)			
R IRS ONLY	RSI "5" PPIA IMF 2-year review								
≝ Z	RSI "6" PPIA BMF 2-year review AI "2" All other PPIAs						EADY BEEN FILED		
Signal RSI "6" PPIA BMF 2-year review AI "2" All other PPIAs Agreement Review Cycle:						 WILL BE FILED IMMEDIATELY WILL BE FILED WHEN TAX IS ASSESSED MAY BE FILED IF THIS AGREEMENT DEFAULTS 			
	· · · ·			- ()				1	
	Agreement examined	or approved by (Signa	ature, title, fun	cuon)				Date	

INSTRUCTIONS TO TAXPAYER

If not already completed by an IRS employee, please fill in the information in the spaces provided on the front of this form for the following items:

- Your employer's name and address
- Your name(s) (plus spouse's name if the amount owed is for a joint return) and current address.
- Your social security number or employer identification number. (Use the number that appears on the notice(s) you received.) Also, enter the last four digits of your spouse's social security number if this is a joint liability.
- If you are a low-income taxpayer, you would qualify for the waiver of your installment agreement fees if you agreed to
 make electronic payments through a debit instrument (debit payments) by entering into a direct debit installment
 agreement. This payroll deduction agreement is not a direct debit installment agreement and you are not making debit
 payments under this agreement. However, if you indicated in the Debit Payments Self-Identifier section of this agreement
 that you are unable to make debit payments by entering into a direct debit installment agreement, then your installment
 agreement fees will be reimbursed upon completion of your agreement. Low-income taxpayers, for installment agreement
 purposes, are individuals with adjusted gross incomes, as determined for the most recent year for which such information
 is available, at or below 250% of the criteria established by the poverty guidelines updated annually by the U.S.
 Department of Health and Human Services.
- The kind of taxes you owe (form numbers) and the tax periods
- The amount you owe as of the date you spoke to IRS
- When you are paid
- · The amount you agreed to have deducted from your pay when you spoke to IRS
- The date the deduction is to begin
- The amount of any increase or decrease in the deduction amount, if you agreed to this with IRS; otherwise, leave BLANK

After you complete, sign (along with your spouse if this is a joint liability), and date this agreement form, give it to your participating employer. If you received the form by mail, please give the employer a copy of the letter that came with it.

Your employer should mark the payment frequency on the form and sign it. Then, your employer should return the parts of the form which were requested on your letter or return Part 1 of the form to the address shown in the "For assistance" box on the front of the form.

If you need assistance, please call the appropriate telephone number below or write IRS at the address shown on the form. However, if you received this agreement by mail, please call the telephone number on the letter that came with it or write IRS at the address shown on the letter.

For assistance, call: 1-800-829-3903 (Individual – Self-Employed/Business Owners, Businesses), or 1-800-829-7650 (Individuals – Wage Earners)

Note: This agreement **will not** affect your liability *(if any)* for backup withholding under Public Law 98-67, the Interest and Dividend Compliance Act of 1983.