

Department
of the
Treasury

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|Originating Office|Form Number
|SE:W:CP:FPC:FC (AMS) | **3127C**

IDRS
CORRESPONDEX
Internal
Revenue
Service

Title: Revision/Reinstatement to Installment Agreement and User Fee
Adjustments

Number of Copies | Distribution to: | Former Letter
Original | 1 to TP | 3127C (Rev. 05-13)

OMB Clearance Number | Expires |
- | | IMF/BMF

Letters Considered in Revision:

A Taxpayer Identification Number: []
B Form: []
C Tax Period Ending: [] []
C [] []
C [] []
C [] []

Dear []

D Thank you for your [] dated [], about
D the above tax periods.

E Thank you for your [] dated [], and your
E payment of \$[].

F This letter responds to our telephone conversation on [].

G On [], we sent you a notice that your installment
G agreement was in default.

H We deducted the user fee from your account twice, but we removed the
H duplicate charge to correct your account. The duplicate charge
H generally occurs when a taxpayer submits a payment with a copy of the
H first reminder notice. Because we code this notice to deduct the user
H fee, submitting a payment with the first notice will result in a
H duplicate user fee being charged.

H If you're not receiving reminder notices to send with your
H installment payments, let us know. In the meantime, you can send your
H payment with a copy of this letter to the address at the bottom of
H this letter. Please follow the instructions for identifying your
H payment.

H If you moved, complete Form 8822, Change of Address, or for business

H address changes, complete Form 8822-B, Change of Address - Business,
H and send to us. We must have your current address to maintain your
H installment agreement.

H

I You'll receive monthly reminder notices, starting with your next
I payment due on []. Your payment amount will remain the
I same.

I

J We haven't finished processing the Form [] you filed for the
J tax period ending []. Once we finish, we'll send you a
J notice showing any balance you owe. Unless we need additional
J information, we'll include any additional amount you owe in your
J installment agreement without further contact.

J

K We [] your installment agreement. Your monthly
K payment of \$[] is due on []. Because we must
K receive your payment on time, make sure you mail your check or money
K order at least 10 days before the due date. If we don't receive your
K payment on time, we can cancel your installment agreement and take
K enforcement actions to collect the entire balance due. Enforcement
K actions could include filing a Notice of Federal Tax Lien on your
K property or placing a levy on your wages or bank account.

K

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

L

M We revised your installment agreement to include the balance you owe
M for the tax period ending [], on Form []. Your
M monthly payment will increase to \$[] on your next due
M date. The payment due date will remain the same.

M

N When we approved your installment agreement, we didn't include the
N amount you owe for the above tax periods. We revised your installment
N agreement to include the additional amount of \$[] and
N extended the length of your agreement by [] months. Your
N current monthly payment and due date will remain the same.

N

O As requested, you can skip the payment due on []. Your next
O payment of \$[] is due by []. Because we must
O receive your payment on time, make sure you mail your check or money
O order at least 10 days before the due date. If we don't receive your
O payment on time, we may cancel your installment agreement and take
O enforcement actions to collect the entire balance due. Enforcement
O actions could include filing a Notice of Federal Tax Lien on your
O property or placing a levy on your wages or bank account.

O

P As requested, we changed the due date for your monthly installment
P payments to the [] of each month. Because we must receive your
P payment on time, make sure you mail your check or money order at least
P 10 days before the due date. If we don't receive your payment on time,
P we may cancel your installment agreement and take enforcement actions
P to collect the entire balance due. Enforcement actions could include
P filing a Notice of Federal Tax Lien on your property or placing a levy
P on your wages or bank account.

P

Q We charge a \$[] user fee to cover the cost of reinstating or

W
W 3. Federal tax deposits - If you have employees, you may be required
W to make Federal Tax Deposits for employment taxes. As an employer,
W you must withhold federal income tax, social security and Medicare
W taxes, and Federal Unemployment Tax Act (FUTA) taxes. Employers
W required to make deposits must deposit electronically through the
W Electronic Federal Tax Payment System (EFTPS).

W
W If you need more information about making federal tax deposits,
W let us know. Publication 15, Circular E, Employers Tax Guide, and
W Publication 15-A, Employer's Supplemental Tax Guide, explain in
W detail an employer's responsibility. You can also visit
W www.EFTPS.gov or call EFTPS Customer Service at 1-800-316-6541
W (individual) or 1-800-555-4477 (business).

X HOW TO PAY TAX YOU OWE

X
X You can send your payments by mail each month or use one of several
X payment options.

X
X Pay in person

X
X You can pay at a local IRS office by personal check, cashier's check,
X certified check, or money order. When you pay in person, be sure to
X bring a copy of this letter to the office. Some offices also accept
X cash (but they can't provide change). Check at
X www.irs.gov/localcontacts to find the services available at each site
X and the hours of operation.

X
X Pay electronically

X
X Visit www.irs.gov/e-pay for information on paying your taxes
X electronically. If you don't have access to the internet, call EFTPS
X Customer Service at 1-800-316-6541 (individual) or 1-800-555-4477
X (business).

X
X For credit or debit card payments, fees may vary between the service
X providers.

X
X Pay by automatic bank withdrawal

X
X If you want to authorize us to take your monthly payments from your
X bank account, you must:

- X
X - Complete and sign a Form 433-D, Direct Debit Installment Agreement.
X - Include a blank check with "VOID" printed on the front of the check
X or provide your name, your bank name, the routing number, and your
X account number exactly as they appear on the front of your check.
X - Mail the completed Form 433-D and your voided check or banking
X information to the payment address at the end of this letter.

X
X Pay by payroll deduction

X
X To authorize your employer to deduct payments from your salary or
X commission and send them directly to us, you must:

- X
X - Complete and sign a Form 2159, Payroll Deduction Agreement.

- X - Have your employer sign the form.
- X - Mail the completed Form 2159 to us at the payment address at the end of this letter.
- X - Send the monthly payments to us until your employer begins deducting payments from your salary or commission.

HOW TO CONTACT US

Y If you have questions, call [] at
 Y [] between [] and [].

Z If you have questions, call us toll free at 1-800-829-[].

0 If you have questions, call us toll free at [].

If you are out of the country and need assistance, call us at 1-267-941-1000 (not toll-free).

You can also find information on our website at www.irs.gov. You can find any of the forms or publications mentioned in this letter by calling 1-800-TAX-FORM (1-800-829-3676) or visiting our website at www.irs.gov/formspubs.

When you write, include this letter and provide in the spaces below your telephone number with the hours we can reach you. Keep a copy of this letter for your records.

Telephone Number () _____ Hours _____

Thank you for your cooperation.

Sincerely yours,

Enclosure(s):

- Envelope
- 1 []
- 2 []

3 Send payment to:
 3 Internal Revenue Service
 3 []

4 Send form to:
 4 Internal Revenue Service
 4 []

5 Installment Agreement Payment

5 You can return a copy of this page with your payment in the enclosed envelope if you don't receive your statement on time. Please allow at

5 least 10 days mailing time for your payment to reach us. Make your
5 check or money order payable to the United States Treasury and clearly
5 print on each payment:

- 5 - Name
- 5 - Address
- 5 - Social security number or
5 employer identification number
- 5 - Tax year
- 5 - Tax form number
- 5 - Daytime telephone number

Letter 3127C (Rev. 10-2014)

Sample