Form **2159**

Department of the Treasury — Internal Revenue Service Pavroll Deduction Agreement

(Rev. Ja	anuary 2007)				the back of this pag			
TO: (Employer name and address)					Regarding: (Taxpayer name and address)			
Contact Person's Name Telephone (Include area code)					Social security or employer identification number (Taxpayer) (Spouse)			
above or	YER—See the instruction n the right named you a	as an employer. Plea		Your telephone number (Include area code) (Home) For assistance, call: 1-800-829-0115 (Business) or 1-800-829-8374 (Individual – Self-Employed/Business Owners), or 1-800-829-0922 (Individuals – Wage Earners) Or write: (City, State, and ZIP Code)				
(employed) I agree to amount a	g statement to agree to e's) wages or salary to a o participate in this pay shown below from each and the money to the Inte	apply to taxes owed. roll deduction agreer n wage or salary payi	yee.					
WEEK	☐ TWO WEEKS ☐ MO	NTH OTHER (Specify	y.)			(s) (Name and address)		
Signed: _								
Title:			Date:					
Kinds of t	axes (Form numbers)	Tax F	Periods		Amount owed as of, plus all penalties and interest provided by law.			
Lam paid	every: (Check one):	WEEK TWO WEE	EKS MONTH	OTHER (1	, pius ali perialiles ariu		
	have \$							
authorize	this deduction to be increa	ased or decreased as fo	ollows:			r		
Date of i	ncrease (or decrease)		Amount of Increas	Se (or decreas	se)	New installment pa	syment amount	
a sc This may that upd Whi retu We the You from	nthly due date stated or cheduled payment, contains agreement is based or modify or terminate the your ability to pay has ated financial information and pay any (federal will apply your federal that is a statement in your first payment(s). The payment(s) is the pay a statement fee if we rein the pay a statement fee if we rein your first payment(s).	n your current finance agreement if our in significantly changed on when requested. effect, you must file a stax refunds or overpation which we have all ment agreement, you limited the significant in the stax refunds or overpation in the significant in the sin	cial condition. We information shows d. You must provide all federal tax time. ayments (if any) to authority to deduct ou must pay a \$45	We will of the L We can Yo Yo Yo If we te you ow by seizi We ma collectie This ag	Inited States. terminate your ins u do not make mo u do not provide fi rminate your agre e by levy on your y terminate this ag on of the tax is in i reement may requ	income, bank accour greement at any time eopardy.	: //ments as agreed. t when due. when requested. ct the entire amount nts or other assets, or if we find that	
Addition	al Terms (To be completed	l by IRS)				may contact third pa	nue Service employees arties in order to process	
Your sign	nature		Title (If Corpor	ate Officer or	Partner)	and maintain this ag	Date	
Spouse's	s signature (If a joint liabili	ty)					Date	
Agreeme	ent examined or approve	d by (Signature, title, fur	nction)				Date	
	FOR IRS USE ONLY AGREEMENT LOCA Check the appropria	TOR NUMBER:			ginator's ID #:		tor Code:	
FOR IRS USE ONLY:	RSI "1" no further RSI "5" PPIA IMF RSI "6" PPIA BMF Agreement Review C Earliest CSED:	review 2 year review 52 year review 52 year review 53 yele:			HAS ALRE WILL BE F	FEDERAL TAX LIEN EADY BEEN FILED FILED IMMEDIATEL FILED WHEN TAX IS ILED IF THIS AGRE	Y	

Agreement Locator Number Designations

XX Position (the first two numbers) denotes either the Initiator or Type of Agreement. The XX values are:

- Form 433-D initiated by AO on an ACS case
- Service Center and Toll-free initiated agreements
- AO Field Territory (revenue officer) initiated agreements 02
- Direct Debit agreements initiated by any function 03
- 06 Exam initiated agreements
- Submission Processing initiated agreements 07
- Agreements initiated by other functions 80
- Form 2159 agreement initiated by AO or ACS 11
- 12
- 20
- AO or ACS agreement with multiple conditions Status 22/24 accounts Call Site/SCCB SCCB initiated agreements other than status 22 or 26 90
- Form 2159 agreement initiated by SCCB
- 92 SCCB agreement with multiple conditions
- Up to 120 days extensions

YY Position (the second two numbers) denotes Conditions Affecting the Agreement. The YY values are:

- Continuous Wage Levy (from ACS and RO)
- All other conditions 09
- 12 One year rule (use for specific BAL DUE module agreements)
- 15 In Business Trust Fund (IBTF) monitoring required
- Restricted Interest/Penalty condition present 27
- 32 Unassessed modules to be included in agreement
- Streamlined agreements, less than 60 months, up to \$25,000 36
- BMF in Business Deferral Level (SCCB USE ONLY) 41
- 53 Report Currently Not Collectible (CNC) if agreement defaults
- Cross-reference TIN (Status 63) 63
- 66 File lien in event of default
- Secondary TP responsible for Joint Liability 70
- 80 Review and revise payment amount
- Up to 120 days extensions

When an agreement has more than one condition, use either 12 or 92 in the "XX" position and assign the primary condition (YY) based on the following priorities:

#1-53, #2-08, #3-27, or #4-15

The remaining multiple conditions will be input as a history item on IDRS by SCCB. For example, to construct a history item to record an unassessed module, use the following format:

> UM309312 (Unassessed module, MFT 30, 9312 Tax Period); or UMFILE LIEN (Unassessed module, file Lien, if appropriate)

Installment Agreement Originator Codes

- Collection field function regular agreement
- 21 Collection field function streamlined agreement
- 30 Reserved
- 31 Reserved
- 50 Field assistance regular agreement
- 51 Field assistance streamlined agreement
- 58
- Field Assistance ICS regular agreement Field Assistance ICS streamlined agreement 59
- Examination regular agreement 60
- 61 Examination streamlined agreement
- 70 Toll-free regular agreement
- 71 Toll-free streamlined agreement
- 72 Paper regular agreement
- 73 Paper streamlined agreement
- 74 Voice Response Unit (system generated)
- 75 Automated Collection Branch regular
- Automated Collection Branch streamlined 76
- 77 Automated Collection Branch Voice Response Unit regular (system generated)
- 78 Automated Collection Branch Voice Response Unit streamlined (system generated)
- 80 Other function regular agreement
- 81 Other function-streamlined agreement
- 90-91 Reserved for vendors – all streamlined agreements

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Department of the Treasury — Internal Revenue Service Payroll Deduction Agreement

(Rev. Ja	anuary 2007)				the back of this page			
TO: (Employer name and address) Regarding: (Taxpa)						<u>′</u>		
Contact P	Person's Name	Telephone	e (Include area code)		Social security or employer identification number (Taxpayer) (Spouse)			
above or	n the right named you	ns on the back of Part 2. The as an employer. Please	ed	Your telephone number (Include area code) (Home) (Work or business)				
(employed) I agree to amount a	e's) wages or salary to o participate in this pay shown below from eac	withhold amount(s) from apply to taxes owed. yroll deduction agreementh wage or salary payme ernal Revenue Service o	e.	For assistance, call: 1-800-829-0115 (Business) or 1-800-829-8374 (Individual – Self-Employed/Business Owners), or 1-800-829-0922 (Individuals – Wage Earners) Or write: Campus (City, State, and ZIP Code)				
WEEK	☐ TWO WEEKS ☐ MC	ONTH OTHER (Specify.)			Financial Institution(s) (Name and address)		
Signed: _								
Title:			Date:					
	axes (Form numbers)	Tax Peri			Amount owed as of		I interest provided by law.	
L am naid	every. (Check one):	WEEK TWO WEEKS	S MONTH	OTHER (Specify.),			
I agree to	have \$	deducted from my wage	or salary payment be	ginning _	until	the total liability is pai		
authorize	this deduction to be incre	eased or decreased as follo	ws:			T		
Date of i	ncrease (or decrease)		Amount of Increase	(or decreas	se)	New installment pa	ayment amount	
 You will make each payment so that we (IRS) receive it by the monthly due date stated on the front of this form. If you cannot make a scheduled payment, 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. You must pay a \$105 user fee, which we have authority to deduct from your first payment(s). If you default on your installment agreement, you must pay a \$45 reinstatement fee if we reinstate the agreement. We have the Additional Terms (To be completed by IRS) authority to deduct this fee from your first payment(s) after the agreement is reinstated. We will apply all payments on this agreement in the best intered agreement is reinstated. We will apply all payments on this agreement in the best intered agreement is reinstated. We will apply all payments on this agreement in the best intered agreement is reinstated. We will apply all payments on this agreement in the best intered agreement is reinstated. We will apply all payments on this agreement in the best intered agreement is reinstated. We will apply all payments on this agreement in the best intered agreement is reinstated. We will apply all payments on this agreement if the united States. You do not provide financial information when requested. If we terminate your greement, we may collect the entire agreement in the best intered of the United States. We want terminate your greement, we may collect the entire agreement in the best intered agreement is						in the best interests yments as agreed. It when due. When requested. Let the entire amount ints or other assets, or if we find that oval. We'll notify you ment.		
Your sign	nature		Title (If Corporate	Officer or	Partner)	and maintain this ag	preement. Date	
0							 Data	
Spouse's	s signature (If a joint liabil	lity)					Date	
Agreeme	nt examined or approve	ed by (Signature, title, function	ion)				Date	
	FOR IRS USE ONLY	-		Oriç	ginator's ID #:	Origina	tor Code:	
FOR IRS USE ONLY:	Check the appropri RSI "1" no further RSI "5" PPIA IMF RSI "6" PPIA BMI Agreement Review C Earliest CSED:	review A 2 year review A 5 2 year review A Cycle:	งไ "0" Not a PPIA งไ "1" Field Asset PP งไ "2" All other PPIAs	Nar PIA	A NOTICE OF F HAS ALREA WILL BE FI WILL BE FI	Title EDERAL TAX LIE ADY BEEN FILED LED IMMEDIATEL LED WHEN TAX IS	N (Check one box.)	

INSTRUCTIONS TO EMPLOYER

This payroll deduction agreement requires 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 the form, please return it (all parts) to IRS. 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 with the IRS to have deducted from each wage or salary payment due the employee.
Make your check payable to the "United States Treasury." To insure 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 that the liability has been satisfied. When the amount owed, as shown on the form, is paid in full and IRS hasn't notified you that the liability has been satisfied, please call the appropriate telephone number below to request the final balance due.

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: 1-800-829-0115 (Business), or

1-800-829-8374 (Individual - Self-Employed/Business Owners), or

1-800-829-0922 (Individuals – Wage Earners)

THANK YOU FOR YOUR COOPERATION

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Form **2159**

Department of the Treasury — Internal Revenue Service Payroll Deduction Agreement

(Rev. Ja	anuary 2007)					the back of this p				
TO: (Empl	oyer name and address)				Regarding: (Taxpayer name and address)					
Contact Person's Name Telephone (Include area code)						Social security or employer identification number (Taxpayer) (Spouse)				
EMPLOYER —See the instructions on the back of Part 2. The taxpayer identified above on the right named you as an employer. Please read and sign the					fied	Your telephone number (Include area code) (Home) (Work or business)				
following statement to agree to withhold amount(s) from the taxpayer's (employee's) wages or salary to apply to taxes owed. I agree to participate in this payroll deduction agreement and will withhold the amount shown below from each wage or salary payment due this employee. I will send the money to the Internal Revenue Service every: (Check one box.)						For assistance, call: 1-800-829-0115 (Business) or 1-800-829-8374 (Individual – Self-Employed/Business Owners), or 1-800-829-0922 (Individuals – Wage Earners) Or write: Campus				
WEEK	☐ TWO WEEKS ☐ I	MONTH OTHER (S	Specify.)				on(s) (Name and address)			
Signed: _										
Title:			Da	te:						
Kinds of t	axes (Form numbers)	Т	ax Periods		·		s of, plus all penalties ar	nd interest provided by law.		
I am paid	every: (Check one):	WEEK TWO	WEEKS	MONTH	OTHER	Specify.)				
I agree to authorize	have \$this deduction to be inc	deducted from macreased or decreased	ny wage or s as follows:	salary payment b	eginning _	uı	ntil the total liability is pa	aid in full. I also agree and		
	ncrease (or decrease)			Amount of Increase (or decre				installment payment amount		
monthly due date stated on the front of this form. If you cannot make a scheduled payment, 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. You must pay a \$105 user fee, which we have authority to deduct from your first payment(s). If you default on your installment agreement, you must pay a \$45						prity to deduct this fee from your first payment(s) after the ement is reinstated. vill apply all payments on this agreement in the best interests a United States. an terminate your installment agreement if: You do not make monthly installment payments as agreed. You do not pay any other federal tax debt when due. You do not provide financial information when requested. terminate your agreement, we may collect the entire amount on the property. The property is agreement at any time if we find that be compared to the tax is in jeopardy. The provided in the provide				
Your sig	nature			Title (If Corpora	te Officer or	Partner)	and maintain this a	Date		
Spouse's	s signature (If a joint lia	bility)						Date		
Agreeme	nt examined or appro	ved by (Signature, title	e, function)					Date		
	FOR IRS USE ONL	. <u>Y</u>			Ori	ginator's ID #:	Origin	ator Code:		
FOR IRS USE ONLY:	RSI "6" PPIA BI Agreement Review Earliest CSED:	riate boxes:	☐ AI "0' ☐ AI "1' ☐ AI "2'	" Not a PPIA " Field Asset P " All other PPI <i>I</i>	Na PIA	A NOTICE OI HAS ALF WILL BE WILL BE	Titl F FEDERAL TAX LII READY BEEN FILED FILED IMMEDIATE FILED WHEN TAX	EN (Check one box.) OLLY		

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 your spouse's social security number if this is a joint liability.
- Your home and work telephone number(s)
- The complete name and address of your financial institution(s)
- 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 the employer should return all parts of the form to the IRS address on your letter or 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: 1-800-829-0115 (Business), or

1-800-829-8374 (Individual – Self-Employed/Business Owners), or

1-800-829-0922 (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.

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