Form **2159**

Department of the Treasury — Internal Revenue Service **Payroll Deduction Agreement**

(Rev. April 2003)		(See Instructions on the back of this page.)					
TO: (Employer name and addre	ss)		Regarding: (Taxpaye	er name and address)			
Contact Person's Name Telephone (Include area code)			Social security or employer identification number (Taxpayer) (Spouse)				
above on the right named	ructions on the back of Part 2. you as an employer. Pleas ree to withhold amount(s) fr	se read and sign the	(Home)	nber (Include area code) (Work or bus			
I agree to participate in the amount shown below from	ary to apply to taxes owed. is payroll deduction agreen n each wage or salary payn ne Internal Revenue Service	nent due this employee.	1-800-829-8374 (Indivi-) or ss <i>Owners),</i> or Campus		
_	MONTH OTHER (Specify.	• '	(City, State, and ZIP Code) Financial Institution(s) (Name and address)				
Signed:							
		Date:					
Kinds of taxes (Form numbers		Tax Periods	Amo	unt owed as of			
			\$ intere	, plus all pest provided by law.	enalties and		
I am paid every: (Check one):	WEEK TWO WEE	KS MONTH OTHE	R (Specify.)				
	deducted from my wa	ge or salary payment beginning		I the total liability is paid	in full. I also agree and		
Date of increase (or decrease		Amount of Increase (or decr	rease)	New installment payment amount			
 You will make each performed the star a scheduled payment. This agreement is been any modify or termine that your ability to pare updated financial information. While this agreement returns and pay any We will apply your ferthe amount your owe You must pay a \$43 from your first payme If you default on your 	payment so that we (IRS) re ted on the front of this form contact us immediately. sed on your current financi ate the agreement if our int y has significantly changed ormation when requested. it is in effect, you must file a (federal) taxes you owe on to deral tax refunds or overpa until it is fully paid. user fee, which we have au ent(s). installment agreement, your reinstate the agreement.	al condition. We formation shows . You must provide Il federal tax ime. yments (if any) to by se withority to deduct u must pay a \$24 agre We wo of the We condition. We formation shows . If we you do by se withority to deduct u must pay a \$24	ority to deduct this feement is reinstated. will apply all payment or United States. an terminate your instance You do not make mo You do not provide fiterminate your agreeizing your property. may terminate this agction of the tax is in jagreement may requ	tallment agreement is tallment agreement if: tothly installment pays ther federal tax debt inancial information we ment, we may collectincome, bank account greement at any time eopardy. Juire managerial approte approve the agreement Reven	ments as agreed. when due. when requested. to the entire amount ts or other assets, or if we find that eval. We'll notify you nent. ue Service employees ties in order to process		
Your signature		Title (If Corporate Officer	or Partner)		Date		
Spouse's signature (If a join	et liability)				Date		
Spouse's signature (ii a joir	и партиу)				Date		
Agreement examined or ap	proved by (Signature, title, fun	ction)			Date		
S Hoput Revie ☐ Check Agreement ☐ Check	Review Cycle:	input Review Suppress Indicato Earliest CSED ncluded	HAS ALRI WILL BE I	FEDERAL TAX LIEN EADY BEEN FILED FILED IMMEDIATEL' FILED WHEN TAX IS FILED IF THIS AGRE	SASSESSED		

Agreement Locator Number Designations

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

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

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

- 08 Continuous Wage Levy (from ACS and RO)
- 09 All other conditions
- 12 One year rule (use for specific BAL DUE module agreements)
- 15 In Business Trust Fund (IBTF) monitoring required
- 27 Restricted Interest/Penalty condition present
- 32 Unassessed modules to be included in agreement
- 36 Streamlined agreements, less than 60 months, up to \$25,000
- 41 BMF in Business Deferral Level (SCCB USE ONLY)
- 53 Report Currently Not Collectible (CNC) if agreement defaults
- 63 Cross-reference TIN (Status 63)
- 66 File lien in event of default
- 70 Secondary TP responsible for Joint Liability
- 80 Review and revise payment amount
- 99 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

- 20 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
- 60 Examination regular agreement
- 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
- 76 Automated Collection Branch streamlined
- 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

Catalog No. 21475H Form **2159** (Rev. 4-2003)

Form **2159**

Department of the Treasury — Internal Revenue Service **Payroll Deduction Agreement**

(Rev. April 2003)	(See Instructions on the back of this page.)					
TO: (Employer name and address)		Regarding: (Taxpayer name and address)				
Contact Person's Name	Telephone (Social security or employer identification number (Taxpayer) (Spouse)				
EMPLOYER—See the instruct	Your telephone number (Include area code) (Home) (Work or business)					
following statement to agree (employee's) wages or salary I agree to participate in this pamount shown below from e I will send the money to the	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:					
·	MONTH OTHER (Specify.)	• ,	(City, State, and ZIP Code) Financial Institution(s) (Name and add			
Signed:						
Title:		Date:				
Kinds of taxes (Form numbers)	Та	ax Periods		\$	t owed as of, plus all per t provided by law.	
I am paid every: (Check one):	WEEK TWO WEEKS	MONTH OTHER	(Specify.)			
I agree to have \$authorize this deduction to be in				_ until th	ne total liability is paid	in full. I also agree and
Date of increase (or decrease)		Amount of Increase (or decrease)			New installment payment amount	
monthly due date stated a scheduled payment, co. This agreement is base may modify or terminate that your ability to pay hupdated financial inform. While this agreement is returns and pay any (fee We will apply your feder the amount you owe une You must pay a \$43 use from your first payment. If you default on your in reinstatement fee if we	ment so that we (IRS) received on the front of this form. If you and the form of this form. If you are the agreement if our information when requested. In effect, you must file all feed alteral) taxes you owe on time. It is fully paid. It is full	e it by the author agree ou cannot make Out cannot make We wo of the we can of the	rity to deduct the ment is reinsta ill apply all pay United States. In terminate you do not mak ou do not pay ou do not proverminate your we by levy on you terminate the tition of the tax is agreement may	nis fee tted. ments ir instal e mont any oth ide fina agreen your ind erty. his agre is in jec	from your first paym on this agreement if: thly installment paymer federal tax debt ancial information we nent, we may collection, we may collection, bank account element at any time in opardy. elemanagerial appro-	ments as agreed. when due. hen requested. to the entire amount ts or other assets, or if we find that val. We'll notify you eent.
Additional Terms (To be compl	eted by IRS)					ue Service employees ties in order to process eement.
Your signature		Title (If Corporate Officer of	or Partner)	1		Date
Spouse's signature (If a joint lie	ability)					Date
Agreement examined or appro	oved by (Signature, title, function	n)				Date
Input Review S Check box Agreement Review S	LOCATOR NUMBER: suppress Indicator: "1" (unless specific balance due IA; input view Cycle:	t Review Suppress Indicator Earliest CSED	"6" HAS	ALREA BE FII	EDERAL TAX LIEN ADY BEEN FILED LED IMMEDIATEL' LED WHEN TAX IS	

Name:

Originator's ID:_

MAY BE FILED IF THIS AGREEMENT DEFAULTS

____Originator Code:

Title:

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

Catalog No. 21475H Form **2159** (Rev. 4-2003)

Form **2159**

Department of the Treasury — Internal Revenue Service **Payroll Deduction Agreement**

(Rev. April 2	2003)				(See II		on the back	k of this pag	e.)	
TO: (Employer n	ame and address	5)				Regarding: (Taxpayer name and address)				
							<u> </u>			
Contact Persor	n's Name		Telephone	e (Include an	ea code)		Social security or employer identification number (Taxpayer) (Spouse)			
			back of Part 2. Th				Your tele	ephone num	ber (Include area code (Work or l) pusiness)
			ployer. Please i amount(s) from			е	(Fiorne)		(VVOI VOI V	ousiness)
(employee's) w	ages or salar	y to apply to	taxes owed.		•		For assis	stance, call: 9-8374 (Individ	1-800-829-0115 (Busine lual – Self-Employed/Busi	ess) or Iness Owners), or
			iction agreemer r salary paymer				1-800-829-0922 (Individuals – Wage Earners)			
			enue Service e				Or write:Campus (City, State, and ZIP Code)			
WEEK 1	WO WEEKS	MONTH	OTHER (Specify.)				Financia		s) (Name and address)	
Signed:										
Title:				Date:						
Kinds of taxes	(Form numbers)		-	Tax Period	ls			Amount owed as of		
								\$ intere	, plus al st provided by law.	I penalties and
I am paid every	r: (Check one):	WEEK	TWO WEEKS	МО	NTH [OTHE	R (Specify.) _	·		
			ed from my wage ecreased as follow		ayment	beginning		until	the total liability is pa	aid in full. I also agree and
Date of increa				ws. Amount of	f Increa	se (or decr	ease)		New installment	payment amount
 You will monthly a schedu This agreemay month that your updated While this returns a the amount the amount the amount from you dereinstate 	make each padue date state led payment, of eement is basedify or terminal ability to pay financial infor a agreement and pay any (for each apply your fed unt you owe up first paymer fault on your fault on your	ayment so that ed on the from contact us implied on your custe the agreer has significal mation when it is in effect, you ederally taxes yeral tax refunintil it is fully poser fee, which int(s).	at we (IRS) receint of this form. If mediately. urrent financial of ment if our informatly changed. You requested. by must file all formatly owe on time ds or overpayment.	condition. condition. mation sh ou must p ederal tax e. nents (if ar ority to de	we now make when the now superovide when the now superovide when the now make the n	author agree • We voor the • We construction • We construct • We construction • We construct • W	ority to dedement is revill apply alle United Stanterminate You do not you do not terminate by levelsizing your nay termin of the agreement	duct this fee einstated. Il payments tates. te your inst t make mor t pay any o t provide fir your agre in y on your in property. ate this ag e tax is in je t may requ	allment agreement nthly installment pather federal tax denancial information ment, we may column and the man additional and the come, bank accorreement at any time appardy. In a managerial apparove the agreement at language approve the agreement at language approve the agreement at language approve the agreement ag	yment(s) after the In the best interests If: Bayments as agreed. But when due. If when requested. But the entire amount of the entire en
Your signature	9			Title (If Corpor	ate Officer	or Partner)			Date
_										
Spouse's sign	ature (If a joint	liability)								Date
Agreement ev	amined or ann	royed by (Sign	nature, title, function	on)						Date
Agreementex	animed of app	noved by (Sigi	iature, title, turicut	<i>011)</i>						Date
	AGREEMEN	T LOCATOR N	IUMBER:				A NC	TICE OF I	FEDERAL TAXII	EN (Check one box below
\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	Input Review	Suppress Indi	cator: "1" (<i>unless</i> s						ADY BEEN FILE	•
AGREEMENT LOCATOR NOMBER: Input Review Suppress Indicator: "1" (unless specific balance due IA) Check box if specific balance due IA; input Review Suppress Indicator: "4" (unless specific balance due IA) Check box if specific balance due IA; input Review Suppress Indicator: "4" (unless specific balance due IA) Check box if specific balance due IA; input Review Suppress Indicator: "5" (unless specific balance due IA) Check box if specific balance due IA; input Review Suppress Indicator: "6" (unless specific balance due IA) Check box if specific balance due IA; input Review Suppress Indicator: "6" (unless specific balance due IA) Check box if specific balance due IA; input Review Suppress Indicator: "6" (unless specific balance due IA) Check box if specific balance due IA; input Review Suppress Indicator: "6" (unless specific balance due IA) Check box if specific balance due IA; input Review Suppress Indicator: "6" (unless specific balance due IA) Check box if specific balance due IA; input Review Suppress Indicator: "6" (unless specific balance due IA) Check box if specific balance due IA; input Review Suppress Indicator: "6" (unless specific balance due IA) Check box if specific balance due IA; input Review Suppress Indicator: "6" (unless specific balance due IA) Check box if specific balance due IA; input Review Suppress Indicator: "6" (unless specific balance due IA) Check box if specific balance due IA; input Review Suppress Indicator: "6" (unless specific balance due IA) Check box if specific balance due IA; input Review Suppress Indicator: "6" (unless specific balance due IA) Check box if specific balance due IA; input Review Suppress Indicator: "6" (unless specific balance due IA) Check box if specific balance due IA; input Review Suppress Indicator: "6" (unless specific balance due IA) Check box if specific balance due IA; input Review Suppress Indicator: "6" (unless specific balance due IA) Check box if specific balance due IA; input Review Suppress Indicator: "6" (unless specific bal					ss maicato	1 6 H		ILED IMMEDIATE		
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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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