

Form **2159**

(Rev. January 2015)

Department of the Treasury — Internal Revenue Service
Payroll Deduction Agreement
(See Instructions on the back of this page.)

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, last four digits)

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 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.)

☐ WEEK ☐ TWO WEEKS ☐ MONTH ☐ OTHER (Specify.) _____

Signed: _____

Title: _____ Date: _____

Your telephone number (Include area code)
(Home) (Work or business)

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)

Financial Institution(s) (Name and address)

Kinds of taxes (Form numbers)

Tax Periods

Amount owed as of _____
\$ _____, plus all penalties and interest provided by law.I am paid every (Check one): ☐ WEEK ☐ TWO WEEKS ☐ MONTH ☐ OTHER (Specify.) _____

I agree to have \$ _____ deducted from my wage or salary payments beginning _____ until the total liability is paid in full. I also agree and authorize this deduction to be increased or decreased as follows:

Date of increase (or decrease)	Amount of increase (or decrease)	New installment payment amount

Terms of this agreement—By completing and submitting this agreement, you (the taxpayer) agree to the following terms:

- 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, including any shared responsibility payment under the Affordable Care Act.
- You must pay a \$120 user fee, which we have authority to deduct from your first payment(s). You may be eligible for a reduced user fee of \$43. See Form 13844 for qualifications and instructions.
- If you default on your installment agreement, you must pay a \$50 reinstatement fee if we reinstate the agreement. We have the 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 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 monthly installment payments as agreed, you do not pay any other federal tax debt when due, or you do not provide 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 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 on your income or seizure.
- 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 which may negatively impact your credit rating, but we will not file a Notice of Federal Tax Lien on an individual shared responsibility payment under the Affordable Care Act.

Additional Terms (To be completed by IRS)

Note: Internal Revenue Service employees may contact third parties in order to process and maintain this agreement.

Your signature

Title (If Corporate Officer or Partner)

Date

Spouse's signature (If a joint liability)

Date

**FOR IRS
USE ONLY:****AGREEMENT LOCATOR NUMBER:** _____

Check the appropriate boxes:

- ☐ 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 "2" All other PPIAs

Agreement Review Cycle: _____

Earliest CSRD: _____

☐ Check box if pre-assessed modules included

Agreement examined or approved by (Signature, title, function)

Originator's ID #: _____ Originator Code: _____

Name: _____ Title: _____

A NOTICE OF FEDERAL TAX LIEN (Check one box.)

- ☐ HAS ALREADY BEEN FILED
☐ WILL BE FILED IMMEDIATELY
☐ WILL BE FILED WHEN TAX IS ASSESSED
☐ MAY BE FILED IF THIS AGREEMENT DEFAULTS

Date

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- 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.
- You must pay a \$120 user fee, which we have authority to deduct from your first payment(s). You may be eligible for a reduced user fee of \$43. See Form 13844 for qualifications and instructions.
- If you default on your installment agreement, you must pay a \$50 reinstatement fee if we reinstate the agreement. We have the 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 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.
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- 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 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 on your income or seizure.
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- 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 which may negatively impact your credit rating, but we will not file a Notice of Federal Tax Lien on an individual shared responsibility payment under the Affordable Care Act.

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Your signature

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Date

Spouse's signature (If a joint liability)

Date

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Check the appropriate boxes:

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☐ RSI "5" PPIA IMF 2 year review ☐ AI "1" Field Asset PPIA
☐ RSI "6" PPIA BMF 2 year review ☐ AI "2" All other PPIAs

Agreement Review Cycle: _____

Earliest CSRD: _____

☐ Check box if pre-assessed modules included

Agreement examined or approved by (Signature, title, function)

Originator's ID #: _____ Originator Code: _____

Name: _____ Title: _____

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☐ WILL BE FILED IMMEDIATELY
☐ WILL BE FILED WHEN TAX IS ASSESSED
☐ MAY BE FILED IF THIS AGREEMENT DEFAULTS

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 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
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THANK YOU FOR YOUR COOPERATION

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☐ WEEK ☐ TWO WEEKS ☐ MONTH ☐ OTHER (Specify.) _____

Signed: _____

Title: _____ Date: _____

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Your signature

Title (If Corporate Officer or Partner)

Date

Spouse's signature (If a joint liability)

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Check the appropriate boxes:

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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.
- 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, 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: 1-800-829-0115 *(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.