

COMPLETING IRS FORM 2159 PAYROLL DEDUCTION AGREEMENT FOR STATE OF NC EMPLOYEES/EMPLOYERS JOB AID PY-5



The purpose of this job aid is to explain the proper way to complete and process IRS Form 2159.

General Information

PROCESS TITLE:	Procedure for Completing IRS Form 2159 – Payroll Deduction Agreement
PROCESS OBJECTIVE:	To provide instructions on completing IRS Form 2159 to initiate a payment installment agreement with the IRS through payroll deduction.
FREQUENCY:	Whenever the IRS grants an employee the opportunity to enter a payroll deduction installment payment agreement.

An employee can contact the Internal Revenue Service (IRS) to request the installation of a payment agreement to avoid seizure of assets through frozen bank accounts, tax levies, etc. If granted, the IRS will send the employee a letter explaining the terms of the agreement and a three-part paper, Form 2159 – Payroll Deduction Agreement, which must be completed by the employee and BEST Shared Services, then sent to the IRS.

An image of the form is located at the end of this document.

Completion of the form begins with the employee, and the steps are detailed below.

Employee Responsibility

When the employee receives the letter and form, the employee should perform the following steps:

- If the form was received through the mail, make a copy of the accompanying IRS letter. The employee MUST send a copy of the IRS letter to BEST Shared Services because it contains the address to which the form is to be mailed, as well as remittance instructions and contact information.
- Complete the employee section of Form 2159 and send the completed form to BEST Shared Services.

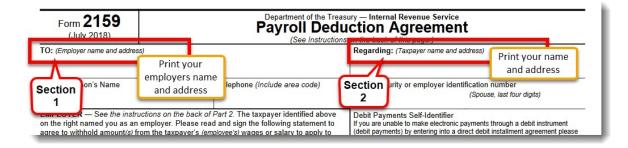
How to complete Form 2159

The fields on the form that the employee must complete are listed below:

- Section 1 TO: (Employer name and address)
 - Print the name of your employer and the employer's address
- Section 2

Regarding (Taxpayer name and address)

• Print your name and mailing address. (The IRS will mail the final form to the address shown in this box.)

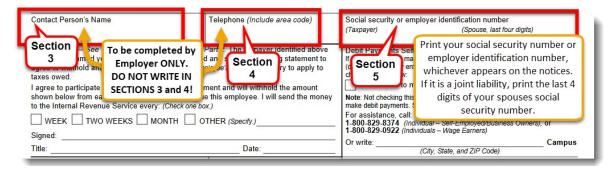


Section 3 Contact Person's Name

- Taxpayer DO NOT WRITE IN THIS SECTION.
- Only the employer should complete this section.
- The Employer should fill in the Contact Person's Name. This allows the IRS to contact the employer if the employee's financial liability is satisfied ahead of time.
- **Section 4** Telephone (*Include area code*)
 - Taxpayer DO NOT WRITE IN THIS SECTION.
 - Only the employer should complete this section.
 - The Employer should fill in the Contact Person's telephone number. This allows the IRS to contact the employer if the employee's financial liability is satisfied ahead of time.

Section 5 Social security or employer identification number (Taxpayer) (Spouse, last four digits)

- Write your social security number or employer identification number.
- Be sure to use the number that appears on the notice(s) you received.
- If this is a joint liability, write the last four digits of your spouse's social security number in the space provided.



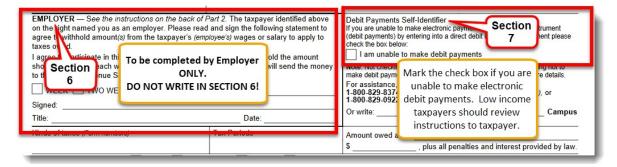
Section 6 EMPLOYER

- This section should be completed by the taxpayer employer identified in Section 1.
- The Taxpayer is not to write in this section.
- The employer should indicate frequency that payments will be forwarded to the IRS.
- The employer should then sign, print their title, and print the date of their signature.

Section 7 Debit Payments Self-Identifier

□ I am unable to make debit payments

- Mark this check box if you are unable to make electronic payments through a debit instrument.
- Before completing this section, Low income taxpayers should review Instructions to Taxpayer information with Form 2159.



Section 8 Kinds of taxes (Form numbers)

- Write the form number(s) that indicates the kind of taxes you owe.
 - The form number(s) is/are printed on the IRS letter you received.
 - For example, income taxes are reported on form 1040.

Section	heck one): WEEK	Fill in the form number(s) that indicate the kind of	ER (Spe	\$	_ , plus all penalties and interest provided by lav
8	deducte	taxes you owe.	ginning	un	til the total liability is paid in full. I also agree and

Section 9

Tax Periods

- Write the years for which you owe taxes.
 - This information is provided in the IRS letter you received.
 - Month and day are not required, only the year.

Kinds of taxes (Form numbers)	Tax Periods		Amo	unt owed as of
	_		\$, plus all penalties and interest provided by law.
	ne years for which IT	тн 🗋 Se	ction	
agree to have \$ yo	u owe taxes. y	paymer	9	until the total liability is paid in full. I also agree and

Section 10 Amount owed as of _____

- \$ _____, plus all penalties and interest provided by law.
 - Write the date shown on the letter you received from the IRS, or the date you spoke to the IRS.
 - Using the letter from the IRS, write the amount you owe to the IRS.

Kinds of taxes (Form numbers)	Tax Periods	Am	ount owed as	of	
	Sect	s_		, plus all penalties and interest prov	rided by law.
I am paid every (Check one): WEE		D (O- miller)	_		_
I agree to have \$ d	leducted from my wage or salar	ginning	Write th	ne date shown on the letter	gree and
authorize this deduction to be increase	d or decreased as follows:		you rec	eived from the IRS, or the	
Date of increase (or decrease)	Amount of Increase (or decrease)	date	e you spoke to the IRS.	
			-		-

Section 11 I am paid every (Check one):

'EEKS 🗆 MONTH

ONTH 🛛 OTHER (Specify.) _____

- Mark the box that corresponds to the frequency you get paid.
 - If you are a biweekly employee, check the "TWO WEEKS" box.
 - If you are a monthly employee, check the "MONTH" box.

I am paid every (Check one):			NTH OTHER (Specify.)		
authorize this deduction to be	e inc sed or		Mark the box that co the frequency yo		
Date of increase (or decrea	Section 11	Amount of I.		- gorpana	tallment payment amount
T 641	<u> </u>	C 1 1 102 013	1 <i>m</i> i		7.0 · · · · ·

Section 12 I agree to have \$_____ deducted from my wage or salary payment beginning ______ until the total liability is paid in full. I also agree and authorize this deduction to be increased or decreased as follows:

- Write the amount you and the IRS agreed to have deducted from your pay.
- If the amount is written as a monthly deduction in the letter, but the employee is a paid on a biweekly schedule use the following formula to calculate the correct per pay period deduction.

(monthly amount×12 months) 26 Biweekly pay period

- Write the date the deduction is to begin.
- Write the amount of an increase or decrease in the deduction amount, if you agreed to this with IRS; otherwise, leave BLANK.

	y wage or salary payments be	eginning until the total liability is paid in full. I also agree and							
authorize this deduction to be increased or decreased a		Fill in the amount you and the IRS have agreed to							
Date of increase (or decrease)	Amount berease (or dec	have deducted from your pay, when the deduction							
	12	will begin, and the amount of increase or							
Terms of this agreement—By completing and submitting this agreement, y									

Section 13 Date of increase (or decrease)

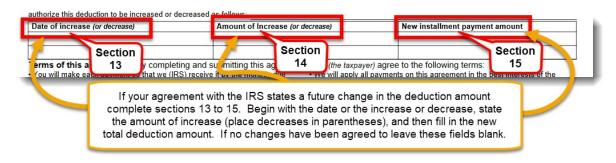
- If your agreement with the IRS states a future deduction change then complete the field with the date the deduction amount should begin.
- If no changes were negotiated, leave the field blank.
- If there are not enough rows on the form to accommodate the changes in Sections
 13,14 and 15, then the garnishment processing team will use the information in the IRS letter to key the deduction amounts and the appropriate effective dates.

Section 14 Amount of Increase (or decrease)

- If your agreement with the IRS states a future deduction change then complete the field with the amount of the change. If the amount is a decrease, put parentheses around the amount.
- If no changes were negotiated, leave the field blank.

Section 15 New installment payment amount

- If your agreement with the IRS states that the deduction amount will change in the future, then write the new deduction amount in the field.
- If no changes were negotiated, leave the fields shown below.



Section 16 Your signature

- Sign the document just below the words "Your signature."
- Form 2159 will not be processed if the employee has not signed the document.

Section 17 Date

• Date the document with the date your signature was recorded.

Additional Terms (Alluluavie vale Au.	Section 17 al Revenue Service employees bird parties in order to process and mannam & a province
Your signature	Sign the document. Form 2159 will not be processed without the employee signature.	ate Officer or Partner)	Fill in the date of the signature.
AGREEMENT LO Check the appropr RSI "1" no furth		Originator's ID #: Name:	Originator Code: Title:

Section 18 Spouse's signature (If a joint liability)

• Your spouse must sign the document just below the words "Spouse's signature", if the amount owed is for a joint liability.

Section 19 Date

• Your spouse must write the date of their Signature, if the amount owed is for a joint liability.

Your signature Title (If Corporate Off	icer or Partner)		Date		
Spouse's signature (If a joint liability)		Section 19	Date Date of		
is owed for joint liability.	Originator's ID #: Name:	Originato Title:	signature, if		
RSI "1" no further review AI "0" Not a PPIA RSI "5" PPIA IMF 2 year review AI "1" Field Asset PPIA		FEDERAL TAX LIEN	EDERAL TAX LIEN (Check applicable.		

When the employee has completed the form, all three-parts of the form **AND** the IRS letter must be sent to the Garnishment Team at BEST Shared Services:

BEST Shared Services Attn: Garnishment Processing 1425 Mail Service Center Raleigh, NC 27699-1425

This form and instructions apply only to employees/employers of the State of North Carolina whose payrolls are processed through the Integrated HR-Payroll System. If you are not associated with the State of North Carolina, you should research the following website to determine the appropriate location to which your Form 2159 and related payments should be mailed:

http://www.irs.gov/Businesses/Small-Businesses-&-Self-Employed/Where-to-Send-Your-Individual-Tax-Account-Balance-Due-Payments

If you are an employee/employer for the State of NC, once the form is completed, retain a copy of the form and forward the entire original three-part form with the IRS agreement letter to:

BEST Shared Services Garnishment Processing 1425 Mail Service Center Raleigh, NC 27699-1425

Employer Responsibility

BEST Shared Services will complete the *Employer* portion of the form and submit the entire three-part form to the address provided on the IRS letter. If the form was not sent to the employee by mail, then BEST will send it to the location listed in the *For-Assistance* box. A copy will be retained as documentation to support processing the installment payment through the Integrated HR-Payroll System.

IRS Responsibility

The IRS will examine and approve the form. Once completed, they should send **Part 2 – Employer's Copy** to BEST Shared Services **and Part 3 – Taxpayer's Copy** to the employee. **Forms 2159**

Images for the form 2159 Payroll Deduction Agreement are provided on the following pages.

IRS Copy

TO: [Deterministic of the page for th		rm 2159 (July 2018)		Payroll D	Dedu	tion Ag	reement	
Imployer (Paragent)	ro: (Emp	loyer name and addres	(;s)	(366 113	structions			
In the right named you as an employer. Please read and sign the following statement to apply to ap	Contact F	Person's Name	1	Telephone (Include area code	;)			
Ille:	on the rig agree to v axes own agree to shown be o the Inte	Int named you as an withhold amount(s) f ed. participate in this p slow from each wage ernal Revenue Serv	employer. Please read a rom the taxpayer's (emplo ayroll deduction agreeme e or salary payment due t ce every: (Check one box.,	and sign the following stateme syee's) wages or salary to app ant and will withhold the amou this employee. I will send the)	ent to bly to unt	If you are unable t (debit payments) t check the box belo I am unable Note: Not checkin make debit payme For assistance, 1-800-829-8374 1-800-829-0922	o make electronic payments ti by entering into a direct debit i wr: to make debit payments g this box indicates that you a nts. See Instructions to Taxps call: 1-800-829-0115 (Bus (Individual – Self-Employed)	nstallment agreement please re able but choosing not to ayer below for more details. ness) Or Business Owners), Or
am paid every (Check one): WEEK TWO WEEKS MONTH OTHER (Specify.) agree to have \$	itle:			Date:		Of white	(City, State, and ZIP C	
am paid every (Check one): WEEK TWO WEEKS MONTH OTHER (Spech) agree to have \$	(inds of t	taxes (Form numbers)		Tax Periods				nd interest provided by lav
agree to have \$	am naid	even (Check and)				cifu)		
authorize this deduction to be increased or decreased Amount of increase (or decrease) New instaliment payment amount Date of increase (or decrease) New instaliment payment amount New instaliment payment amount Terms of this agreement—By completing and submitting this agreement, you (the taxpayer) agree to the following terms: • • • You will make acch payment to that we (IRS) receive it by the monthy due dated financial condition. We may motify the payment is based on your current financial condition. We may motify the requested. • <							until the total liability is a	aid in full also agree and
Date of increase (or decrease) New installment payment amount Image: Second					beginning			aiu in fuii. Taiso agree anu
Ferms of this agreement—By completing and submitting this agreement, you (<i>ite taxpayer</i>) 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 or the payment or the otdes sparsed or your current financial condition. We may motify or terminate we will apply all payments as preeduly we will apply the payment to the otdes sparsed or your current financial condition. We may motify or terminate we may expressed mancal information. "We will apply all payment is based on your current financial condition. We may motify or terminate we will apply the payment is the agreement is neffect, you must file all federal tax returns and pay any (federal taxes you owe on time. We will apply your faceral tax returns or the same responsibility payment under the Affordable Care Act. "We will apply your faderal tax returns or this agreement, you must pay a \$225 user fee, which we have authority to deduct from your instaliment agreement, you must pay a \$225 user fee, which we have authority to deduct from your instaliment agreement, we have cultority to deduct from your first payment(s). Affordable Care Act. You must pay a \$225 user fee, which we have authority to deduct from your instaliment agreement, we have cultority agreement is neiffal and instructions. This agreement is neffect the agreement is neiffal adrese the agreement. We will apply the alter the agreement. We defaul on your instaliment agreement, you must pay a \$89 The default on your instaliment agreement. We nay the any torus the agreement. We tay the any torus the agreement is reinstated. Additional Terms (To be completed by IRS) Mote: Int				and an and a second	ecrease)		New installment payme	ent amount
You will make each payment so that we (RS) receive it by the "monthly due date stated on the 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 conditions. We may motify the payment to the oldest tax year or tax period. This agreement is based on your current financial conditions. We may motify the payment to your bar matched updated financial information. We may motify the payment to the oldest tax year or tax period. We will apply agreement is in effect, you must provide updated financial information when requested. We will apply agreement is neffect, you must file all federal tax returns and pay any Other faeta tax returns or overpayments (f any) to the amount you we until it is fully paid, including any shared responsibility payment under the Affordable Care Act. You wust pay a \$225 user fee, which we have authority to deduct from your first payment(s). You must pay a \$252 user fee, which we have authority to deduct this fee from your installment agreement. We have the authority deduct this fee from your installment agreement. We have the authority deduct this fee from your installment agreement. You wust pay a \$39 If you default to ny our installment agreement. You must pay a \$39 If you default to ny our installment agreement. We have the authority deduct this fee from your installment agreement. We have the authority deduct this fee from your installment agreement. Additional Terms (To be completed by IRS) Title (If Corporate Officer or Partner) Date More internal Revenue Service may contact this pagreement. Originator's ID #. Origina					,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
Your signature Title (If Corporate Officer or Partner) Date Spouse's signature (If a joint liability) Date AGREEMENT LOCATOR NUMBER: Originator's ID #: Originator Code: Check the appropriate boxes: AI "0" Not a PPIA Name: Title: RSI "1" no further review AI "0" Not a PPIA A NOTICE OF FEDERAL TAX LIEN (Check one RSI "5" PPIA IMF 2 year review AI "1" Field Asset PPIA HAS ALREADY BEEN FILED Agreement Review Cycle:	you owe under th You mu first pay be waiv qualifica If you de reinstate deduct	e unfil it is fully paid, he Affordable Care <i>i</i> st pay a \$225 user 1 ment(s). You may b red or reimbursed if ations and instructio efault on your install ement fee if we rein this fee from your fir	including any shared res vct. ee, which we have autho e eligible for a reduced u zertain conditions are me ns. ment agreement, you mu state the agreement. We st payment(s) after the agreement.	sponsibility payment writy to deduct from your iser fee of \$43 that may it. See Form 13844 for ist pay a \$89 have the authority to	 responsor seize We may tax is in This ag approve We may which r Federa 	sibility payment u ure. y terminate this and i jeopardy. reement may req e or don't approve y file a Notice of F nay negatively im I Tax Lien on an i	nder the Affordable Care A greement at any time if we uire managerial approval. the agreement. ederal Tax lien if one has pact your credit rating, bui ndividual shared responsii Note: Internal Rev may contact third f	Act by levy on your income find that collection of the We'll notify you when we not been filed previously we will not file a Notice of billty payment under the enue Service employees sarties in order to process
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Employer Form 2159

Form 2159 (July 2018)		Payroll D	edu	ury — Internal Re Ction Ag on the back of this	reement		
TO: (Employer name and add	ress)	(payer name and addr	ess)	
Contact Person's Name		Telephone (Include area code)		Social security or employer identification number (Taxpayer) (Spouse, last four digits)			
on the right named you as a agree to withhold amount(s) taxes owed. I agree to participate in this shown below from each wa to the Internal Revenue See	an employer. Please read) from the taxpayer's <i>(empl</i>) payroll deduction agreem ge or salary payment due vice every: <i>(Check one box</i>)	art 2. The taxpayer identified at and sign the following statemer oyee's) wages or salary to apply ent and will withhold the amour this employee. I will send the n) HER (Specify.) Date:	nt to / to nt	(debit payments) b check the box belo I am unable Note: Not checking make debit payme For assistance, 1-800-829-8374	o make electronic payr y entering into a direct	t debit installment agr nents at you are able but ch o Taxpayer below for 5 (Business) Or ployed/Business Owi Farners)	eement please oosing not to more details.
Kinds of taxes (Form number	5)	Tax Periods		Amount owed as	s of, plus all pena		
I am paid every (Check one) I agree to have \$ authorize this deduction to	deducted from i be increased or decreased	my wage or salary payments be as follows:	eginning	ecify.)	until the total liabili	ity is paid in full. I a	ilso agree and
Date of increase (or decre	ease)	Amount of Increase (or dec	rease)		New installment	payment amount	
payment or accrue an a • This agreement is based of or terminate the agreeme has significantly changed when requested. • While this agreement is in any (federal) taxes you ov • We will apply your federal you owe until it is fully pai under the Affordable Care • You must pay a \$225 use first payment(s). You may be waived or reimbursed qualifications and instruct • If you default on your instr reinstatement fee if we re	nt if our information shows You must provide update effect, you must file all fer ve on time. tax refunds or overpayme d, including any shared re: Act. f ce, which we have author be eligible for a reduced u f certain conditions are me ions. allment agreement, you mi instate the agreement. We first payment(s) after the a	t us immediately. andition. We may modify that your ability to pay d financial information deral tax returns and pay ents (if any) to the amount sponsibility payment ority to deduct from your user fee of \$43 that may et. See Form 13844 for ust pay a \$89 have the authority to	statute We cai installn when c If we te levy or proper agreen respon or seiz We ma tax is ii This ag approv We ma which I Federa	, which is normally n terminate youry nent payments as fue, or you do not rrminate your agree your income, bar ty. You will receive nent. EXCEPTION isibility payment un ure. y terminate this ag n jeopardy. preement may requ e or don't approve y file a Notice of F may negatively im	ederal Tax lien if or pact your credit ratii ndividual shared res	c) or tax period. ment if: You do no pay any other fede formation when reconstruction ect the entire amo- tic the entire amo- physical sectors by seize rior to termination (the individual sha Care Act by levy o e if we find that co roval. We'll notify y- he has not been fild ng, but we will not	t make monthly eral tax debt juested. unt you owe by ing your red n your income llection of the you when we ed previously file a Notice of nt under the e employees
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Spouse's signature (If a join	t liability)					Date	
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Part 2 – Employer's	Сору	Catalog No. 2147	75H	w	ww.irs.gov	Form 2159	(Rev. 7-2018)

Employer Form 2159 Instructions

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

THANK YOU FOR YOUR COOPERATION

Catalog No. 21475H

www.irs.gov

Taxpayer Copy Form 2159

	2159 Ily 2018)		Payroll	Dedu	ury — Internal Re ction Ag on the back of thi	reement	
TO: (Employ	ver name and addres	s)				(payer name and address)	
Contact Per	rson's Name	1	Felephone (Include area coc	ile)	Social security of (Taxpayer)	number e, last four digits)	
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Title:			Date:		Or write:	(City, State, and ZIP)	Campus
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I agree to h			my wage or salary payments	beginning		until the total liability is	paid in full. I also agree and
		increased or decreased	Amount of Increase (or	daaraaaal		New installment paym	ont amount
Date of in	crease (or decreas	ie)	Amount of increase (or	decrease)		New Installment paym	ient amount
			-				
payment This agreed or termina has signifi when requ While this any (feder We will ap you owe u under the You must first paym be waived qualification If you defa reinstaten deduct thi	or accrue an add ement is based on the the agreement icantly changed. Y uested. agreement is in e rail) taxes you owe ply your federal ta agreement is in e rail) taxes you owe ply your federal ta mill it is fully paid, Affordable Care A pay a \$225 user fi ant, your installi ent(s). You may b to r reimbursed if d ons and instruction ault on your installi ant fee if we reint s fee from your fir. Terms (<i>To be comp</i>	if our information shows ou must provide updated ffect, you must file all fec on time. x refunds or overpayme including any shared res ct. e, which we have author e eligible for a reduced u sertain conditions are me is. ment agreement, you mu state the agreement. We st payment(s) after the a	t us immediately. Indition. We may modify that your ability to pay d financial information deral tax returns and pay ints (if any) to the amount sponsibility payment writy to deduct from your user fee of \$43 that may it. See Form 13844 for ust pay a \$89 have the authority to	statute • We cau installn when c • If we te levy or proper agreen respon or seiz • We ma tax is in • This ag approv • We ma which I Federa Afforda	, which is normally , which is normally nent payments as Jue, or you do not mminate your agree n your income, bar ty. You will receive h will payment u ure. In ecopardy. greement may reque e or don't approve y file a Notice of F may negatively im al Tax Lien on an i abbe Care Act.	agreed, you do not pay a provide financial informa ement, we may collect th kk accounts or other asse a notice from us prior to b. We cannot collect the in der the Affordable Care greement at any time if w uire managerial approval the agreement. Gederal Tax lien if one ha pact your credit rating, b ndividual shared respons	x period. if: You do not make monthl any other federal tax debt tion when requested. te entire amount you owe by ets, or by seizing your termination of your ndividual shared Act by levy on your income te find that collection of the . We'll notify you when we s not been filed previously ut we will not file a Notice of ibility payment under the venue Service employees parties in order to process
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	GREEMENT LO	DCATOR NUMBER: priate boxes:		Origi Nam	nator's ID #:	Origina Title:	ator Code:
	RSI "6" PPIA Agreement Revie Carliest CSED: Check box if	IMF 2 year review BMF 2 year review		PIA	A NOTICE O	F FEDERAL TAX LIE EADY BEEN FILED FILED IMMEDIATELY FILED WHEN TAX IS FILED IF THIS AGREE	ASSESSED
Part 3 –	Taxpayer's C	ору	Catalog No. 2	1475H	w	ww.irs.gov	Form 2159 (Rev. 7-201

Taxpayer Instructions Form 2159

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: 1-800-829-0115 (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.

Catalog No. 21475H

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Form 2159 (Rev. 7-2018)