### Form **2159** (July 2024)

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

	(+ · /	(See i	Instructions	on the back of this	page.)		
TO: (Em	ployer name and address)			Regarding: (Tax	payer name and address)		
Contact	person's name	Telephone (Include area code)		Social security or employer identification number (Taxpayer) (Spouse, last four digits)			
<b>EMPLOYER</b> — 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.			nent to ply to	Debit Payments Self-Identifier  If you are unable to make electronic payments through a debit instrument (debit payments) by entering into a direct debit installment agreement, please check the box below:			
				I am unable to make debit payments  Note: Not checking this box indicates that you are able but choosing not to make debit payments. Refer to the Terms of this agreement below for details			
		OTHER (Specify)		on understanding user fees. For assistance, call: 1-800-829-3903 (Individual – Self-Employed/			
	which payments will be sent	beginning on	·	Business Owners, Businesses), or 1-800-829-7650 (Individuals – Wage Earners)			
Signed:		Date:		Or write:	(City, State, and ZIP Coo	Campus	
	taxes (Form numbers)	Tax periods		Amount owed as	· ·	de)	
	tance (i. cimmamzere)	Tax policas		\$		d interest provided by law.	
I am paid	d every (Check one): WEEK TWO	WEEKS MONTH O	THER (Spe	cify)	<del></del> ,		
I agree t	o have \$ deducted from	m my wage or salary payments	beginning	-	and paid by the employer t	to the IRS until the total	
liability is	s paid in full. I also agree and authorize this	s deduction to be increased or o	decreased	as follows:			
Date of	increase (or decrease)	Amount of increase (or o	decrease)		New installment paymen	t amount	
Terms o	of this agreement—By completing and sub	omitting this agreement, you (th	e taxpayer) a	agree to the follow	ring terms:		
front of	make each payment so that we (IRS) receive it this form. If you cannot make a scheduled pay, contact us immediately.	by the due date stated on the ment or accrue an additional	General	lly, we will apply the	n this agreement in the best into payment to the oldest collection riod.		
termina	<ul> <li>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.</li> <li>We can terminate your installment agreement if: You do not make installment payments as agreed, you do not pay any other federal tax debt when due, or you do not</li> </ul>						
	nis agreement is in effect, you must file all federa l) taxes you owe on time.	I tax returns and pay any	•	financial information	•	mount you awa by law an	
	apply your federal tax refunds or overpayments is fully paid, including any shared responsibility pact.		your inc receive	ome, bank accounts a notice from us pric	ent, we may collect the entire a or other assets, or by seizing y or to termination of your agreem shared responsibility payment or	our property. You will nent. EXCEPTION: We	
Understanding user fees  • You must pay a \$178 user fee, which we have authority to deduct from your first.				levy or seizure on your income or property.			
paymer		poverty guidelines) the user fee	<ul> <li>vve may jeopard</li> </ul>	y terminate this agreement at any time if we find that collection of the tax is in dy.			
• For low-income taxpayers (at or below 250% of Federal poverty guidelines), the user fee is reduced to \$43. You may be eligible for a reduced user fee of \$43 that may be waived or reimbursed if certain conditions are met. See Form 13844 for qualifications and				reement may require managerial approval. We'll notify you when we approve or pprove the agreement.  y file a Notice of Federal Tax Lien if one has not been filed previously, but we will			
• If you default on your installment agreement and we terminate the agreement, you must not file			not file a	lle a Notice of Federal Tax Lien on an individual shared responsibility payment or the Affordable Care Act.			
fee fron	rm 13844 for qualifications and instructions. We n your first payment(s) after the agreement is reinerms of this agreement as stated herein.	have the authority to deduct this nstated. If reinstated, you agree	disclose	ing and submitting this form, you authorize the IRS to contact third parties and e your tax information to third parties to process and administer this agreement duration.			
Addition	al terms (To be completed by IRS)						
Your sig	nature	Title (If Corporate	e Officer or F	Partner)		Date	
Spouse's	s signature (If a joint liability)					Date	
	AGREEMENT LOCATOR NUMBER	R:	Origir	nator's ID #:	Originato	or Code:	
	Check the appropriate boxes:		Name		Title:		
ات ا	RSI "1" no further review  RSI "5" PPIA IMF 2-year review  AI "0" Not a PPIA  AI "1" Field Asset PPIA			A NOTICE OF FEDERAL TAX LIEN (Check one box.)			
R IRS	RSI "6" PPIA BMF 2-year review AI "2" All other PPIAs			☐ HAS ALREADY BEEN FILED			
FOR IRS USE ONLY	Agreement Review Cycle:	<u> </u>		☐ WILL BE I	FILED IMMEDIATELY		
교 왕	Earliest CSED:			☐ WILL BE I	FILED WHEN TAX IS AS	SSESSED	
	Check box if pre-assessed modu	ıles included		☐ MAY BE F	ILED IF THIS AGREEM	IENT DEFAULTS	
	Agreement examined or approved by (Signature)					Date	

### Form **2159**

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

	(Odly 2024)	(See Inst	ructions (	on the back of this	page.)		
TO: (Em	ployer name and address)	,			payer 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.)			t to to t	Debit Payments Self-Identifier If you are unable to make electronic payments through a debit instrument (debit payments) by entering into a direct debit installment agreement, please check the box below:  I am unable to make debit payments  Note: Not checking this box indicates that you are able but choosing not to make debit payments. Refer to the Terms of this agreement below for details			
WEE		THER (Specify)		on understanding u	ıser fees. call: <b>1-800-829-3903</b> <i>(Indivi</i>	idual – Self-Employed/	
	which payments will be sent		·	Business Owners, <b>1-800-829-7650</b>	Businesses), Of (Individuals – Wage Earners)		
Signea:		Date:		Or write:		Campus	
Title:	tours (F			Amount awad as	(City, State, and ZIP Co	de)	
Kinds of	taxes (Form numbers)	Tax periods		Amount owed as		d interest provided by law	
I am paid	d every (Check one): WEEK TWO V	VEEKS MONTH OTHE	=====================================	ify)		· · · · · · · · · · · · · · · · · · ·	
		my wage or salary payments be	ainnina		and paid by the employer	to the IRS until the total	
•	s paid in full. I also agree and authorize this of		٠.	as follows:	and paid by the employer	to the into unit the total	
	increase (or decrease)	Amount of increase (or deci			New installment paymen	nt amount	
	,	,	,				
	of this agreement—By completing and subm						
This agg termina change     While the (federal was well until it is Care Adverted was care and was well as the care was well as th	Understanding user fees st pay a \$178 user fee, which we have authority to nt(s).  -income taxpayers (at or below 250% of Federal posed to \$43. You may be eligible for a reduced user oursed if certain conditions are met. See Form 138 ions.  -efault on your installment agreement and we termir 89 reinstatement fee if we reinstate the agreement d user fee of \$43 that may be waived or reimburser m 13844 for qualifications and instructions. We han your first payment(s) after the agreement is reinsigners of this agreement as stated herein.	n. We may modify or r ability to pay has significantly when requested.  ax returns and pay any any) to the amount you owe ment under the Affordable  deduct from your first overty guidelines), the user fee fee of \$43 that may be waived 44 for qualifications and hate the agreement, you must You may be eligible for a difficent in conditions are met. You the authority to deduct this	the oldes  We can the payment provide for the territy our incorreceive a cannot control of the territy of the t	erminate your insections as agreed, you do inancial information ninate your agreem when, bank accounts a notice from us pricollect the individual vy or seizure on you terminate this agreement may require rorve the agreement file a Notice of Federal at Affordable Care Ag and submitting thy your tax information	tallment agreement if: You do not pay any other federal tax of when requested.  ent, we may collect the entire a or other assets, or by seizing your to termination of your agreem shared responsibility payment are income or property.  ement at any time if we find that managerial approval. We'll not te.  eral Tax Lien if one has not bee fax Lien on an individual shared.	o not make installment debt when due, or you do not amount you owe by levy on your property. You will nent. EXCEPTION: We under the Affordable Care t collection of the tax is in diffy you when we approve or an filed previously, but we will d responsibility payment to contact third parties and to	
Addition	al terms (To be completed by IRS)						
Your sign	nature	Title (If Corporate Of	fficer or Pa	artner)		Date	
Spouse's	s signature (If a joint liability)	,				Date	
	AGREEMENT LOCATOR NUMBER:		Origin	ator's ID #:	Originato	r Code:	
	Check the appropriate boxes:			:			
FOR IRS USE ONLY:	RSI "1" no further review RSI "5" PPIA IMF 2-year review RSI "6" PPIA BMF 2-year review Agreement Review Cycle:	AI "0" Not a PPIA AI "1" Field Asset PPIA AI "2" All other PPIAs		A NOTICE OF FEDERAL TAX LIEN (Check one box.)  HAS ALREADY BEEN FILED  WILL BE FILED IMMEDIATELY  WILL BE FILED WHEN TAX IS ASSESSED			
=	Earliest CSED:	<del></del>		MAY BE FILED WHEN TAX IS ASSESSED  MAY BE FILED IF THIS AGREEMENT DEFAULTS			
	Check box if pre-assessed module			□ IVIAY BE F	TILED IF THIS AGKEEN	1	
	Agreement examined or approved by (Sign	ature, title, function)				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 to have deducted from each wage or salary payment due the employee.
Make your check payable to the "United States Treasury." To ensure 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 to stop.

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:** 1-800-829-3903 (Individual – Self-Employed/Business Owners, Businesses), or 1-800-829-7650 (Individuals – Wage Earners)

THANK YOU FOR YOUR COOPERATION

Catalog Number 21475H www.irs.gov Form **2159** (Rev. 7-2024)

### Form **2159** (July 2024)

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

	()		(See ins	tructions	on the back of this	page.)		
TO: (Emp	ployer name and address)		,			payer name and address)		
Contact person's name  Telephone (Include area code) Social securi (Taxpayer)				or employer identification number (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)			nt to y to nt	Debit Payments Self-Identifier If you are unable to make electronic payments through a debit instrument (debit payments) by entering into a direct debit installment agreement, please check the box below:  I am unable to make debit payments  Note: Not checking this box indicates that you are able but choosing not to make debit payments. Refer to the Terms of this agreement below for details on understanding user fees.				
Date by	which payments will be sent	beginning	on		For assistance, call: <b>1-800-829-3903</b> (Individual – Self-Employed/ Business Owners, Businesses), or			
Signed:		<del></del>			1-800-829-7650 Or write:	(Individuals – Wage Earners)	Campus	
Title:		D	ate:		Of write.	(City, State, and ZIP Co		
Kinds of	taxes (Form numbers)	Tax period	ax periods		Amount owed as of			
					\$	, plus all penalties and	d interest provided by law.	
I am paid	d every (Check one): WEEK TWO V	VEEKS	MONTH OTH	IER (Spe	cify)			
l agree to	o have \$ deducted from	mv wage or	salary payments be	eainnina		and paid by the employer	to the IRS until the total	
·	s paid in full. I also agree and authorize this	-		-		, p, p)		
	increase (or decrease)		Amount of increase (or decrease)		New installment payme		ent amount	
	of this agreement—By completing and subm							
liability  This agreement the federal while the federal while the federal will until it is care According to the federal with the federal will be federal with the federal will be federal wil	Understanding user fees st pay a \$178 user fee, which we have authority to nt(s).  Income taxpayers (at or below 250% of Federal proced to \$43. You may be eligible for a reduced user oursed if certain conditions are met. See Form 138	n. We may more a half to pay when requested ax returns and any) to the amment under the deduct from yoverty guideling fee of \$43 that 44 for qualificate the agree. You may be differ the authority of the authority when the authority we the authority when a so that the pay we the authority when a pay we the authority we have a pay we have	odify or has significantly ed. I pay any nount you owe e Affordable  rour first es), the user fee t may be waived ations and ment, you must eligible for a didtions are met. ty to deduct this	the olde  We can paymen provide  If we ten your inc receive cannot c Act by le  We may jeopardy This agr don't ap  We may not file a under th  By signin disclose	st tax year or tax pe  terminate your ins  its as agreed, you de financial information  minate your agreem iome, bank accounts a notice from us pric collect the individual evy or seizure on yo  terminate this agree your eement may require prove the agreemen file a Notice of Fede a Notice of Federal ne Affordable Care A ng and submitting th	tallment agreement if: You do not pay any other federal tax of when requested.  ent, we may collect the entire at or other assets, or by seizing yor to termination of your agreem shared responsibility payment ur income or property.  ement at any time if we find that a managerial approval. We'll not tot.  eral Tax Lien if one has not becar at Lien on an individual shared.	o not make installment debt when due, or you do not amount you owe by levy on your property. You will nent. EXCEPTION: We under the Affordable Care at collection of the tax is in the diffy you when we approve or an filed previously, but we will depend to contact third parties and to	
Addition	arterms (10 be completed by INS)							
Your sign	nature		Title (If Corporate C	Officer or F	Partner)		Date	
Spouse's	s signature (If a joint liability)						Date	
	AGREEMENT LOCATOR NUMBER:			Origin	nator's ID #:	Originato	or Code:	
	Check the appropriate boxes:			Name		Title:		
FOR IRS USE ONLY:	RSI "1" no further review RSI "5" PPIA IMF 2-year review RSI "6" PPIA BMF 2-year review Agreement Review Cycle:	☐ AI "1'	AI "0" Not a PPIA AI "1" Field Asset PPIA AI "2" All other PPIAs		A NOTICE OF	F FEDERAL TAX LIEN EADY BEEN FILED FILED IMMEDIATELY	, , , , ,	
<sub>E</sub> S	Earliest CSED:	est CSED:			WILL BE FILED WHEN TAX IS ASSESSED			
	Check box if pre-assessed modules included			MAY BE FILED IF THIS AGREEMENT DEFAULTS				
[	Agreement examined or approved by (Signature, title, function)					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.
- 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: 1-800-829-3903** (Individual – Self-Employed/Business Owners, Businesses), or **1-800-829-7650** (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.