

Installment Agreement Request

▶ See instructions below and on back.

Note: Do not file this form if you are currently making payments on an installment agreement. You must pay your other Federal tax liabilities in full or you will be in default on your agreement.

If you can't pay the full amount you owe, you can ask to make monthly installment payments. If we approve your request, you will be charged a \$43 fee. **Do not** include the fee with this form. We will send you a bill for the fee when we approve your request. We will usually let you know within 30 days after we receive your request whether it is approved or denied. But if this request is for tax due on a return you filed after March 31, it may take us longer than 30 days to reply.

To ask for an installment agreement, complete this form. Attach it to the front of your return when you file. If you have already filed your return or you are filing this form in response to a notice, see **How Do I File Form 9465?** on page 2. If you have any questions about this request, call 1-800-829-1040.

Caution: A Notice of Federal Tax Lien may be filed to protect the government's interest until you pay in full.

| | | |
|--|--|---|
| 1 | Your first name and initial _____ Last name _____ | Your social security number : : : : : : |
| | If a joint return, spouse's first name and initial _____ Last name _____ | Spouse's social security number : : : : : : |
| | Your current address (number and street). If you have a P.O. box and no home delivery, show box number. _____ Apt. number _____ | |
| | City, town or post office, state, and ZIP code. If a foreign address, show city, state or province, postal code, and full name of country. _____ | |
| 2 | If this address is new since you filed your last tax return, check here ▶ <input type="checkbox"/> | |
| 3 | () _____ Your home phone number _____ Best time for us to call _____ | 4 |
| | | () _____ Your work phone number _____ Ext. _____ Best time for us to call _____ |
| 5 | Name of your bank or other financial institution: _____ Address _____ City, state, and ZIP code _____ | 6 |
| | | Your employer's name: _____ Address _____ City, state, and ZIP code _____ |
| 7 | Enter the tax return for which you are making this request (for example, Form 1040). But if you are filing this form in response to a notice, don't complete lines 7 through 9. Instead, attach the bottom section of the notice to this form and go to line 10. ▶ _____ | |
| 8 | Enter the tax year for which you are making this request (for example, 1994) ▶ _____ | |
| 9 | Enter the total amount you owe as shown on your tax return ▶ \$ _____ | |
| 10 | Enter the amount of any payment you are making with your tax return (or notice). See instructions ▶ \$ _____ | |
| 11 | Enter the amount you can pay each month. Make your payments as large as possible to limit interest and penalty charges. The charges will continue until you pay in full ▶ \$ _____ | |
| 12 | Enter the date you want to make your payment each month. Do not enter a date later than the 28th ▶ _____ | |
| Your signature _____ | | Date _____ |
| Spouse's signature. If a joint return, BOTH must sign. _____ | | Date _____ |

Privacy Act and Paperwork Reduction Act Notice.—Our legal right to ask for the information on this form is Internal Revenue Code sections 6001, 6011, 6012(a), 6109, and 6159 and their regulations. We will use the information to process your request for an installment agreement. The reason we need your name and social security number is to secure proper identification. We require this information to gain

access to the tax information in our files and properly respond to your request. If you do not enter the information, we may not be able to process your request. We may give this information to the Department of Justice as provided by law. We may also give it to cities, states, and the District of Columbia to carry out their tax laws.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Learning about the law or the form**, 2 min.; **Preparing the form**, 31 min.; **Copying, assembling, and sending the form to the IRS**, 20 min.

If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can write to the **Internal Revenue Service**, Attention: Tax Forms Committee, PC:FP, Washington, DC 20224. **DO NOT** send the form to this address. Instead, see **How Do I File Form 9465?** on this page.

General Instructions

If you cannot pay the full amount you owe shown on your tax return (or on a notice we sent you), you can ask to make monthly installment payments. However, you will be charged interest and may be charged a late payment penalty on any tax not paid by its due date, even if your request to pay in installments is granted. To limit the interest and penalty charges, file your return on time and pay as much of the tax as possible with your return (or notice). But before requesting an installment agreement, you should consider other less costly alternatives, such as a bank loan.

You will be charged a \$43 fee if your request is approved. Do not include the fee with this form. We will send you a letter telling you your request has been approved, how to pay the fee, and how to make your first installment payment. After we receive each payment, we will send you a letter showing the remaining amount you owe, and the due date and amount of your next payment.

By approving your request, we agree to let you pay the tax you owe in monthly installments instead of paying the amount immediately in full. In return, you agree to make your monthly payments on time. You also agree to meet all your future tax liabilities. This means that you must have adequate withholding or estimated tax payments so that your tax liability for future years is paid in full when you timely file your return. If you do not make your payments on time or you have an outstanding past-due amount in a future year, you will be in default on your agreement and we may take enforcement actions to collect the entire amount you owe.

Bankruptcy—Offer-in-Compromise.—If you are in bankruptcy or we have accepted your offer-in-compromise, **do not** file this form. Instead, call your local IRS District Office Special Procedures function. You can get the number by calling 1-800-829-1040.

Specific Instructions

Line 1

If you are making this request for a joint tax return, show the names and SSNs in the same order as shown on your tax return.

Line 10

Even if you can't pay the full amount you owe now, you should pay as much of it as possible to limit penalty and interest charges. If you are filing this form with your tax return, make the payment with your return. If you are filing this form separately, for example, in response to a notice, include a check or money order payable to the Internal Revenue Service with this form. On your payment, write your name, address, social security number, daytime phone number, and the tax year and tax return for which you are making this request (for example, "1994 Form 1040").

Line 11

You should try to make your payments large enough so that your balance due will be paid off by the due date of your next tax return.

Line 12

You can choose the date each month that you want to make your payments. For example, if your rent or mortgage payment is due on the first of the month, you may want to make your installment payments on the 15th. When we approve your request, we will tell you the month and date that your first payment is due. If we have not replied by the date you choose for your first payment, you may send your first payment to the Internal Revenue Service Center at the address shown on this page for the place where you live. Make your check or money order payable to the Internal Revenue Service. See the instructions for line 10 for what to write on your payment.

How Do I File Form 9465?

- If you haven't filed your return, attach Form 9465 to the front of your return.
- If you have already filed your return, you are filing your return electronically, or you are filing this form in response to a notice, mail it to the **Internal Revenue Service Center** at the address shown below for the place where you live. No street address is needed.

| If you live in: | Use this address: |
|---|---------------------------|
| Florida, Georgia, South Carolina | Atlanta, GA 39901 |
| New Jersey, New York (New York City and counties of Nassau, Rockland, Suffolk, and Westchester) | Holtzville, NY 00501 |
| New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont | Andover, MA 05501 |
| Illinois, Iowa, Minnesota, Missouri, Wisconsin | Kansas City, MO 64999 |
| Delaware, District of Columbia, Maryland, Pennsylvania, Virginia | Philadelphia, PA 19255 |
| Indiana, Kentucky, Michigan, Ohio, West Virginia | Cincinnati, OH 45999 |
| Kansas, New Mexico, Oklahoma, Texas | Austin, TX 73301 |
| Alaska, Arizona, California (counties of Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Glenn, Humboldt, Lake, Lassen, Marin, Mendocino, Modoc, Napa, Nevada, Placer, Plumas, Sacramento, San Joaquin, Shasta, Sierra, Siskiyou, Solano, Sonoma, Sutter, Tehama, Trinity, Yolo, and Yuba), Colorado, Idaho, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming | Ogden, UT 84201 |
| California (all other counties), Hawaii | Fresno, CA 93888 |
| Alabama, Arkansas, Louisiana, Mississippi, North Carolina, Tennessee | Memphis, TN 37501 |
| American Samoa | |
| Guam: Nonpermanent residents only* | |
| Puerto Rico (or if excluding income under section 933) | |
| Virgin Islands: Nonpermanent residents only* | Philadelphia, PA 19255 |
| Foreign country (or if a dual-status alien): U.S. citizens and those filing Form 2555, 2555-EZ, or 4563 | |
| All APO and FPO addresses | |

*Permanent residents of Guam and the Virgin Islands cannot use Form 9465.

