| Form 433-D (Rev. January 2005) | | Insta | nt of the Treasury — Internal Revenue Service Stallment Agreement e Instructions on the back of this page) | | | | | | | | | | |
|---|---|--|---|---|--|---|--|--|--|--|--|--|--|
| Name and address of taxpayer(s) | | (2.2.2. | Social security or employer identification number (Taxpayer) (Spouse) | | | | | | | | | | |
| | | | Your telephone (Home) | e numbers (includir | ng area code) (Work, cell o | r 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) | | | | | | | | | | |
| Submit a new Form W-4 twithholding. | o your employer | to increase your | Or write: | (| (City, State, and ZI | P Code) | | | | | | | |
| Employer (Name, address, and telephor | e number) | | | | | | | | | | | | |
| Financial Institution (Name and addres | s) | | | | | | | | | | | | |
| Kinds of taxes (Form numbers) | | Tax periods | | | ed as of | | | | | | | | |
| | on | and \$ | c | on the | | llows: _ of each month thereafter | | | | | | | |
| I / We also agree to incr Date of increase (or decrease) | ease or decrease t | Amount of increa | . , | 1. | New installmen | t payment amount | | | | | | | |
| | | | | | | | | | | | | | |
| The terms of this agreement a Please initial this box a Additional Conditions / Terms (To | fter you've reviewe | | | | Note: Internal | Revenue Service employees nird parties in order to process | | | | | | | |
| DIRECT DEBIT —Attach a voide back of this page. | | te this part only if y | ou choose to ma | ike payments by | 1 | his agreement. Read the instructions on the | | | | | | | |
| a. Routing numb | | | | | | | | | | | | | |
| b. Account number I authorize the U.S. Treasury and institution account indicated for pauthorization is to remain in full f payment, I must contact the U.S the payment (settlement) date. I a confidential information necessa | d its designated Find the payments of my Fe orce and effect united. Treasury Financialso authorize the fi | deral taxes owed, a til I notify the U.S. T al Agent at the appl nancial institutions | and the financial reasury Financia icable toll free nu involved in the p | institution to de al Agent to term umber listed aborocessing of the | bit the entry to inate the authors ove no later that | this account. This prization. To revoke an 7 business days prior to | | | | | | | |
| Your signature | Date | | | | | | | | | | | | |
| Spouse's signature (if a joint liability | <i>'</i>) | | | | | Date | | | | | | | |
| Agreement examined or approved | by (Signature, title, fo | unction) | | | | Date | | | | | | | |
| FOR IRS USE ONLY AGREEMENT LOCATOR NU Input Review Suppress Indication Check the box if partial particular input Review Suppress Agreement Review Cycle: Check box if pre-assesse Originator's ID #: | ator: "1" ay IA (PPIA); then, Indicator "5" ————— d modules include | Earliest CSED | | HAS ALRI WILL BE I | EADY BEEN F FILED IMMED FILED WHEN | | | | | | | | |
| Name: | Title | | | | | | | | | | | | |

AGREEMENT LOCATOR NUMBER DESIGNATIONS

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

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

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

- Continuous Wage Levy (from ACS and RO)
- All other conditions 09
- 12 Partial Pay Installment Agreement (PPIA) all functions
- In Business Trust Fund (IBTF) monitoring required for all functions 15
- Restricted Interest/Penalty condition present 27
- Unassessed modules to be included in agreement
- Streamlined agreements, less than 60 months, up to \$25,000 36
- BMF in Business Deferral Level (CSCO USE ONLY) 41
- 53 Report Currently Not Collectible (CNC) if agreement defaults
- Cross-reference TIN (Status 63) 63
- 66 File lien in event of default
- Secondary TP responsible for Joint Liability 70
- 80 Review and revise payment amount
- Up to 120 days extensions 99

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 CSCO. 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

- Collection field function regular agreement
- Collection field function streamlined agreement 21
- 30 Reserved
- 31 Reserved
- 50 Field assistance counter - regular agreement
- 51 Field assistance counter - streamlined agreement
- 58
- Field assistance ICS regular agreement
 Field assistance ICS streamlined agreement
 Examination regular agreement 59
- 60
- Examination streamlined agreement 61
- 70 Toll-free regular agreement
- Toll-free streamlined agreement 71
- 72 73 Paper regular agreement CSCO
- Paper streamlined agreement CSCO
- Voice Response Unit (system generated) 74
- Automated Collection Branch regular 75
- 76 Automated Collection Branch streamlined
- Automated Collection Branch Voice Response Unit regular (system generated)
 Automated Collection Branch Voice Response Unit streamlined (system generated) 77
- 78
- Other function regular agreement 80
- Other function-streamlined agreement 81
- 82 Electronic Installment Agreement (e-IA) - AM
- Electronic Installment Agreement (e-IA) ACS 83
- Reserved for vendors all streamlined agreements 90-91

| orm 433-D | | | | | [| Depart | ment d | f the T | reasur nen | y — In t Δ (| nter | nal F | Reve | nue S | Serv | rice | | | | | | |
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| (Rev. January 2005) | | structi | allment Agreement tructions on the back of this page) | | | | | | | | | | | | | | | | | | | |
| Name and address of taxpayer(s) | | | | | | | | Social security or employer identification number (Taxpayer) (Spouse) Your telephone numbers (including area code) (Home) (Work, cell 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) | | | | | | | | | | | | | | |
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| | | | | | | | F | | | | | | | | | | | | | | | |
| Submit a new Form withholding. | W-4 to yo | our en | nplo | yer t | to inc | rease | you! | - C | or write: | | | | | | | | | and ZIP | | , | | |
| Employer (Name, address, and | telephone nu | mber)_ | | | | | | ' | | | | | | | | | | | | | | |
| Financial Institution (Name and | | | | | | | | | | | | | | | | | | | | | | |
| Kinds of taxes (Form numbers) | | | | | | period | S | | | | | | | | | An \$ | noun | t owed | d as | as of | | |
| / We agree to pay the fed | leral taxes | show | n ab | ove, | PLUS | PEN | ALTIE | S AN | ID INT | ERES | ST | PRO | OVII | DED | BY | LA | W, 6 | as foll | ows | S: | | |
| \$ I / We also agree | | | | | | | | | | | | | | | | | | | of | each month | thereafter | |
| Date of increase (or decreas | | <i>5</i> 01 00 | 20106 | 436 ti | | | | • | or decre | | Onc | JW3. | • | | Nev | w ir | ıstali | ment | pay | ment amount | : | |
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| The terms of this agreen | nent are p | rovid | ed o | n the | e bacl | k of th | is pa | ge. P | lease | revie | w t | then | n th | oroı | ıghi | ly. | | | | | | |
| Please initial this | box after | you've | evi | iewe | d all te | erms a | and ar | ny add | ditiona | l cond | ditic | ons. | | | | | | | | | | |
| Additional Conditions / Ter | ms (To be co | omplete | d by I | IRS) | | | | | | | | | | | n | nay | cont | act thi | ird p | enue Service e arties in order greement. | | |
| DIRECT DEBIT—Attach a pack of this page. | voided ch | eck o | r con | mplet | e this | part c | only if | you c | hoose | to ma | ake | e pay | yme | nts b | y d | ired | t de | bit. R | ead | I the instructi | ons on the | |
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| b. Accour | t number: | | | | | | | | | | | | | | | | | | | | | |
| authorize the U.S. Treasinstitution account indicate authorization is to remain payment, I must contact the payment (settlement) deconfidential information ne | ed for payn in full force ie U.S. Tre ate. I also | nents of and of assury author | of my effec Fina rize t | y Fed t unti ancia the fir | deral t il I not il Agei nancia | axes ify the nt at that insti | owed, U.S. ne app tution | and t Treas olicables invo | the fina sury Fi le toll f lved ir | ancial nanci free n the p | l in ial um oro | stitu Age nber cess | ition ent to liste sing | to do terred at | ebit nina oove | the ate e no | e ent the a | ry to t author er tha | this riza n 7 | account. Thi tion. To revo business day | s ke /s prior to | |
| Your signature | | | | | 1 | itle (if | Corpo | rate Of | ficer or | Partne | er) | | | | | | | | | Date | | |
| Spouse's signature (if a join | liability) | | | | | | | | | | | | | | | | | | | Date | | |
| Agreement examined or ap | proved by | (Signati | ure, ti | itle, fu | ınction |) | | | | | | | | | | | | | | Date | | |
| FOR IRS USE ONLY | | | | | | | | | | | | | | | | | | | | | | |
| AGREEMENT LOCATE Input Review Suppress | | | | - | | | _ | | | | Α | NO. | TIC | E OF | FE | DE | :RAI | _ TAX | K LII | EN (Check or | e box below.) | |
| Check the box if pa | rtial pay IA | A (PPIA | | nen, | | | | | | | | - | | | | | | EN FI /IEDI/ | | | | |
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| Check box if pre-as | | | | | | 001 | | | | | | N | ΙΑΥ | BE | FILI | ED | IF T | HIS A | AGF | REEMENT D | EFAULTS | |
| Originator's ID #: | | Origi | natoı | r Coc | de: | | | | | | | | | | | | | | | | | |
| Name: | | | | Title | : | | | | | | | | | | | | | | | | | |

| Form 433-D | Department of the Treasury — Internal Revenue Service Installment Agreement | | | | | | | | | | | | | | | | | | | |
|--|--|--|--|------------------------------------|---|---------------------------------------|---|---|--------------------------------|--------------------------------------|-------------------------------|-------------------------------------|----------------------|------------------------|---------------------|------------------------------|-------------------------|------------------------------|---------------------------------|------------|
| (Rev. January 2005) | v. January 2005) (See In | | | | | | | | | structions on the back of this page) | | | | | | | | | | |
| Name and address of taxpayer(s) | | | | | | | | Social security or employer identification number (Taxpayer) (Spouse) | | | | | | | | | | | | |
| | | | | | | | Y | our tele | ohone | e nun | nbe | 'S (incl | uding | area (| code, ork, |) cell or b | ousin | ess) | | |
| | | | | | | F | 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) | | | | | | | | | | | | | |
| Submit a new Form withholding. | W-4 to yo | our empl | oyer t | o in | crease | e your | | Or write:_ | | | | | | | | nd ZIP | | ŕ | | |
| Employer (Name, address, and t | elenhone nur | mher) | | | | | | | | | | | - | - | | | Cour | 7) | | |
| Financial Institution (Name and | | | | | | | | | | | | | | | | | | | | |
| 10.1.1. | | | | 1- | | | | | | | | | | 1 | | | | | | |
| Kinds of taxes (Form numbers) | | | | la | x period | ds | | | | | | | | Am \$ | ount | t owed | l as o | as of | | |
| I / We agree to pay the fed | | | | | | | | | | | | | | | | | | | | |
| \$ I / We also agree t | | | | | | | | | | | | | | | — | | of e | each m | onth ther | eafter |
| Date of increase (or decrease | | 3 OF GECIE | ease u | | | | | or decrea | | JIIOW | 15. | | Ne | w in | etali | ment | navr | nent ar | mount | |
| Date of increase (of decrease | -) | | | ^" | iount c | n more | asc (| or decrea | 3 <i>e)</i> | | | | 140 | W 1114 | stan | illelit | payı | nent ai | ilouiit | |
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| The terms of this agreem | ent are n | rovided | on the | had | k of t | hie nad | no P | losso r | ονίο | w th | om | thor | Juah | lv | | | | | | |
| Please initial this | | | | | | | | | | | | uioi | Jugii | ıy. | | | | | | |
| | | | | <u> </u> | | | , uu | | | | | | | | | | | | | |
| Additional Conditions / Teri | ns (To be co | ompleted by | (IRS) | | | | | | | | | | | may (| cont | act thir | rd pa | | rvice empl order to p nt. | |
| DIRECT DEBIT—Attach a back of this page. | voided ch | eck or co | mplet | e thi | s part o | only if y | ou c | choose t | o ma | ake p | ayı | nents | by c | direc | t de | bit. Re | ead | the ins | structions | on the |
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| a. Roding | namber. | | | 1 | | | | | 1 | _ | | -1 | _ | 1 | | _ | | | | |
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| I authorize the U.S. Treasuinstitution account indicate authorization is to remain i payment, I must contact that the payment (settlement) daconfidential information ne | d for paym n full force e U.S. Tre te. I also a | nents of real and effe easury Fireauthorize | ny Fed ct unti nancia the fir | deral II I no I Age nanci | taxes otify the ent at t al inst | owed, e U.S. he app itutions | and Treas licab invo | the fina sury Fir ble toll fr blved in | ncial anci ee n the p | insti al Aç umbo oroce | ituti gen er li essi | on to t to te sted a ng of | debi rmin abov | t the ate t e no | ent he a late | ry to t author er thar | his a rizat n 7 k | accour ion. To ousine: | nt. This revoke ss days p | orior to |
| Your signature | | | | | Title (ii | f Corpor | ate Oi | e Officer or Partner) | | | | | | | Date | | | | | |
| Spouse's signature (if a joint | liability) | | | | | | | | | | | | | | | | ı | Date | | |
| Agreement examined or app | proved by (| (Signature, | title, fu | nctio | n) | | | | | | | | | | | | ı | Date | | |
| FOR IRS USE ONLY | | | | | | | | | | | | | | | | | | | | |
| AGREEMENT LOCATO | | | | | | | | | | A N | ОТ | ICE C |)F FI | EDE | RAI | - TAX | LIE | N (Ch | eck one bo | ox below.) |
| Input Review Suppress Check the box if pa | | | hen | | | | | | | | HA | S AL | .REA | NDY | BEI | EN FII | LED |) | | |
| Check the box if partial pay IA (PPIA); then, input Review Suppress Indicator "5" | | | | | | | | | | | W | LL B | E FII | _ED | IMN | /IEDIA | λΤΕ | LY | | |
| Agreement Review Cyc | | | F | - - - - | est CS | ED | | | | | W | LL B | E FII | _ED | WH | EN T | AX | S ASS | SESSED | |
| Check box if pre-as | | | | | | | | | | | M | AY BI | E FIL | ED I | IF T | HIS A | GR | EEME | NT DEF | AULTS |
| Originator's ID #: | | | | | | | | | | | | | | | | | | | | |
| Name: | | O | Title | | | | | | | | | | | | | | | | | |

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:

- Your name (include spouse's name if a joint return) and current address;
- Your social security number and/or employer identification number (whichever applies to your tax liability);
- Your home and work, cell or business telephone numbers;
- The complete name, address and phone number of your employer and your financial institution;
- The amount you can pay now as a partial payment;
- The amount you can pay each month (or the amount determined by IRS personnel); and
- The date you prefer to make this payment (*This must be the same day for each month, from the 1st to the 28th*). We must receive your payment by this date. If you elect the direct debit option, this is the day you want your payment electronically withdrawn from your financial institution account.

Review the terms of this agreement.

When you've completed this agreement form, please sign and date it. Then, return Part 1 to IRS at the address on the letter that came with it or the address shown in the "For assistance" box on the front of the form.

Terms of this agreement

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

- This agreement will remain in effect until your liabilities (including penalties and interest) are paid in full, the statutory period for collection has expired, or the agreement is terminated.
- 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 or the statutory period for collection has expired.
- You must pay a \$43 user fee, which we have authority to deduct from your first payment(s).
- If you default on your installment agreement, you must pay a \$24 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.
- 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.
 - 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.
- 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 Federal Tax lien if one has not been filed previously.

HOW TO PAY BY DIRECT DEBIT

Instead of sending us a check, you can pay by direct debit (electronic withdrawal) from your checking account at a financial institution (such as a bank, mutual fund, brokerage firm, or credit union). To do so, fill in Lines a, b, and c. Contact your financial institution to make sure that a direct debit is allowed and to get the correct routing and account numbers.

Line a. The first two digits of the routing number must be 01 through 12 or 21 through 32. Don't use a deposit slip to verify the number because it may contain internal routing numbers that are not part of the actual routing number.

Line b. The account number can be up to 17 characters. Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank.

NOTE: We will bill you for the first payment and the user fee. You must make the first payment by mail. All other payments will be electronically withdrawn on the same day each month from your account. IRS won't send you a reminder about this.

CHECKLIST FOR MAKING INSTALLMENT PAYMENTS:

- 1. Write your social security or employer identification number on each payment.
- 2. Make your check or money order payable to "United States Treasury."
- 3. Make each payment in an amount at least equal to the amount specified in this agreement.
- 4. Don't double one payment and skip the next without contacting us first.
- 5. Enclose a copy of the reminder notice, if you received one, with each payment using the envelope provided.
- 6. If you didn't receive an envelope, call the number below.

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.

QUESTIONS? — If you have *any* questions about the direct debit process or completing this form, please call the applicable telephone number below for assistance.

- 1-800-829-0115 (Business)
- 1-800-829-8374 (Individuals Self-Employed / Business Owners)
- 1-800-829-0922 (Individuals Wage Earners)

Form **433-D** (Rev. 1-2005)