

# Installment Agreement

(See Instructions on the back of this page)

Name and address of taxpayer(s)

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Submit a new Form W-4 to your employer to increase your withholding.

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)

Or write: \_\_\_\_\_  
(City, State, and ZIP Code)

Employer (Name, address, and telephone number) \_\_\_\_\_

Financial Institution (Name and address) \_\_\_\_\_

Kinds of taxes (Form numbers)	Tax periods	Amount owed as of _____ \$
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I / We agree to pay the federal taxes shown above, PLUS PENALTIES AND INTEREST PROVIDED BY LAW, as follows:  
 \$ \_\_\_\_\_ on \_\_\_\_\_ and \$ \_\_\_\_\_ on the \_\_\_\_\_ of each month thereafter  
 I / We also agree to increase or decrease the above installment payment as follows:

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

**The terms of this agreement are provided on the back of this page. Please review them thoroughly.**

Please initial this box after you've reviewed all terms and any additional conditions.

<b>Additional Conditions / Terms</b> (To be completed by IRS)	<b>Note:</b> Internal Revenue Service employees may contact third parties in order to process and maintain this agreement.
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**DIRECT DEBIT**—Attach a voided check or complete this part only if you choose to make payments by direct debit. Read the instructions on the back of this page.

a. Routing number:

b. Account number:

I authorize the U.S. Treasury and its designated Financial Agent to initiate a monthly ACH debit (*electronic withdrawal*) entry to the financial institution account indicated for payments of my Federal taxes owed, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke payment, I must contact the U.S. Treasury Financial Agent at the applicable toll free number listed above no later than 7 business days prior to the payment (*settlement*) date. I also authorize the financial institutions involved in the processing of the electronic payments of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payments.

Your signature	Title (if Corporate Officer or Partner)	Date
Spouse's signature (if a joint liability)		Date
Agreement examined or approved by (Signature, title, function)		Date

**FOR IRS USE ONLY**

**AGREEMENT LOCATOR NUMBER:** \_\_\_\_\_

**Check the appropriate boxes:**

- RSI "1" no further review
- RSI "5" PPIA IMF 2 year review
- RSI "6" PPIA BMF 2 year review
- AI "0" Not a PPIA
- AI "1" Field Asset PPIA
- AI "2" All other PPIAs

Agreement Review Cycle: \_\_\_\_\_ Earliest CSED: \_\_\_\_\_

Check box if pre-assessed modules included

Originator's ID #: \_\_\_\_\_ Originator Code: \_\_\_\_\_

Name: \_\_\_\_\_ Title: \_\_\_\_\_

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

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

## AGREEMENT LOCATOR NUMBER DESIGNATIONS

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

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

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

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

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

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

**Installment Agreement**

(See Instructions 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: <b>1-800-829-0115</b> (Business), or <b>1-800-829-8374</b> (Individual – Self-Employed/Business Owners), or <b>1-800-829-0922</b> (Individuals – Wage Earners)  Or write: _____ (City, State, and ZIP Code)
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Employer (Name, address, and telephone number) \_\_\_\_\_

Financial Institution (Name and address) \_\_\_\_\_

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Spouse's signature (if a joint liability)	Date
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Agreement examined or approved by (Signature, title, function)	Date
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**Check the appropriate boxes:**

- |   |  |
|---|--|
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| <input type="checkbox"/> RSI "5" PPIA IMF 2 year review | <input type="checkbox"/> AI "1" Field Asset PPIA |
| <input type="checkbox"/> RSI "6" PPIA BMF 2 year review | <input type="checkbox"/> AI "2" All other PPIAs  |

Agreement Review Cycle: \_\_\_\_\_ Earliest CSED: \_\_\_\_\_

Check box if pre-assessed modules included

Originator's ID #: \_\_\_\_\_ Originator Code: \_\_\_\_\_

Name: \_\_\_\_\_ Title: \_\_\_\_\_

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

- |                          |  |
|--------------------------|--|
| <input type="checkbox"/> | <b>HAS ALREADY BEEN FILED</b>                  |
| <input type="checkbox"/> | <b>WILL BE FILED IMMEDIATELY</b>               |
| <input type="checkbox"/> | <b>WILL BE FILED WHEN TAX IS ASSESSED</b>      |
| <input type="checkbox"/> | <b>MAY BE FILED IF THIS AGREEMENT DEFAULTS</b> |

Name and address of taxpayer(s)  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Submit a new Form W-4 to your employer to increase your withholding.

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 **MAY BE FILED IF THIS AGREEMENT DEFAULTS**

## 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 \$105 user fee, which we have authority to deduct from your first payment(s).
- If you default on your installment agreement, you must pay a \$45 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)**