



## INSTALLMENT PAYMENT PLAN APPLICATION

**READ THIS INFORMATION FIRST:** Everyone must complete Steps 1, 3, 4, and 5. Complete Step 2 only if you are a business requesting an installment payment plan for a sales and use tax liability. **Note:** You must complete Form CDLO-14B *Statement of Financial Affairs – Individual*, or Form CDLO-14C, *Statement of Financial Affairs – Business* if the requested payment plan period exceeds twelve months.



**PLEASE REMEMBER TO INCLUDE VOIDED CHECK WITH APPLICATION SUBMISSION.**

SEE INSTRUCTIONS ON PAGE 4, STEP 4 FOR FURTHER DETAILS.

### Step 1: Personal Information (include your spouse, if applicable)

1. Your social security number		Spouse's social security number	
Your last name		Spouse's last name (if different)	
Your first name and middle initial		Your spouse's first name and middle initial	
Mailing address	City	State	ZIP
			E-mail address
Your home phone number	Your work phone number	Spouse's work phone number	
<input type="checkbox"/> Check here if this address has changed since the filing of your last tax return.			

### Step 2: Identify your business and the person responsible for remitting payments (business only)

2. Federal Employer Identification Number (FEIN)	State Taxpayer Identification Number	Sales Tax Account Number
Business Name		
Mailing Address	City	State
		ZIP
Person responsible for remitting payments		Phone

### Step 3: Figure your monthly payment agreement amount

3. Have all your tax returns been filed? (For this agreement to be considered all returns must be filed)	<input type="checkbox"/> Yes <input type="checkbox"/> No
4. Identify the tax type covered by this agreement (choose one):	<input type="checkbox"/> Individual income tax <input type="checkbox"/> Sales and use tax
5. Identify the tax periods covered by this agreement:	
6. Will this agreement consist of twelve monthly payments? <input type="checkbox"/> Yes. <input type="checkbox"/> No.    If not, how many months? _____	
<i>Note: Most Installment agreements for Individual Income Tax will be approved for a period of up to 12 months and in some cases 18 months with approval of the Statement of Financial Condition for Individuals (Form CD-LO14B).</i>	
7. If this is a sales and use tax agreement, please write the date you want your payments to be due each month (1 <sup>st</sup> to 28 <sup>th</sup> day) <b>Note: Income tax plan payments will be automatically debited on the tenth of each month.</b>	7. _____
8. Total amount of your unpaid tax liability	8. \$ _____
9. Enter the amount of your down payment <i>Payment must equal or be greater than 1/3 of sales or use tax liability. No down payment is required for an individual income tax liability.</i>	9. \$ _____
10. Write the amount of your requested monthly payment	10. \$ _____

**Step 4: Provide your financial institution's name and account information and attach a voided check.**

11. Financial institution's name			
Mailing address	City	State	ZIP
Names on the account (list all names)			
Routing number <input type="text"/>		<input type="checkbox"/> Checking <input type="checkbox"/> Savings	
<i>Find your routing number at the bottom of your check (for checking accounts) or contact your financial institution for the routing number (for savings accounts).</i>			
Account number <input type="text"/>			

**Step 5: Signature authorization for taxpayer, authorized officer, or partner**

I authorize the Georgia Department of Revenue and its designated financial agent to initiate a monthly ACH electronic funds withdrawal entry to the financial institution account indicated above for payments of my state 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 Georgia Department of Revenue to terminate the authorization. To revoke payment, I must contact the Georgia Department of Revenue at (404) 417-6486 no later than the 3<sup>rd</sup> day of the month prior to the payment date. I also authorize the financial institutions involved in the processing of electronic payments of taxes to receive confidential information necessary to answer inquiries and resolve issues related to those payments.

Your signature	Date	Spouse's signature. If a joint return, <b>both</b> must sign.	Date
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SPOUSE SIGNS **ONLY** IF INCOME TAX PAYMENT PLAN

**General Information**

**Who should file this form?**

You should file Form GA-9465 *Installment Payment Plan Request* if you have either a sales and use tax or individual income tax delinquency that you cannot pay in full because of a financial hardship.

Do not file this form if you are in bankruptcy, have a pending offer-in-compromise, or if your tax liability has been assigned to a private collection agency.

**What is an installment payment plan?**

A installment payment plan is an agreement between you and the Georgia Department of Revenue to pay your tax delinquencies using a monthly payment plan. Your monthly payment amount and the length of time that you have to pay the liability is not based on your financial condition. Refer to page 4 of this application (*Step 3: Figure your monthly payment amount*) for further information.

Please note that interest and penalty continue to accrue on the installment payment plan liability and that the Department may still issue and record a state tax execution, if necessary.

Also, any refund due you in a future tax period may be applied against the amount of your existing payment plan liability. If there remains a balance after the refund is applied, you are still required to make regular monthly payments until the liability is paid in full. If

the offset of your refund pays the assessment in full, we will cancel the automatic debit from your account. Any overpayment of your account will be automatically refunded to you.

**When will my installment payment plan request be approved?**

Approval of your request for an installment payment plan will depend upon the completeness of the information you provide on this form. If additional information is needed to process your request, we will contact you.

In addition to providing all requested information, you must have filed and continue to file all tax returns. If you are a business, all owners, officers, partners, etc., must have filed all applicable Form GA-500 *Georgia Income Tax Returns*.

If our review indicates that you can pay the existing liability in full, then we will require you to do so. If our review indicates that you qualify for an installment payment plan, we will send you a letter of approval and the conditions of the installment payment plan.

**What payment method must I use?**

You must make installment payments using the Automated Clearing House (ACH) debit program. This program allows you to have monthly payments automatically withdrawn from a checking or savings account at a bank or other financial institution.