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Federal IRS Income Tax Form for Tax Year 2009 (1/1/2009-12/31/2009)

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IRS Tax Forms for Tax Year 2008, 2007, 2006, 2005, 2004

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Form **433-D**
(Rev. January 2007)

Department of the Treasury — Internal Revenue Service

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 ________ $

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.

Additional Conditions / Terms *(To be completed by IRS)*	**Note:** Internal Revenue Service employees may contact third parties in order to process and maintain this agreement.

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

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Department of the Treasury — Internal Revenue Service

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(See Instructions on the back of this page)

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

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Employer *(Name, address, and telephone number)* ______________________________

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☐ RSI "6" PPIA BMF 2 year review ☐ AI "2" All other PPIAs

Agreement Review Cycle: __ __ __ __ __ __ Earliest CSED: __________

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Originator's ID #: __________ Originator Code: __________

Name: ______________________ Title: __________________

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Form **433-D**
(Rev. January 2007)

Department of the Treasury — Internal Revenue Service

Installment Agreement

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(Taxpayer) *(Spouse)*

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☐ **WILL BE FILED WHEN TAX IS ASSESSED**
☐ **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)***