

# Installment Agreement

**(See Instructions on the back of this page)**

Name and address of taxpayer(s)     	Social Security or Employer Identification Number (SSN/EIN) <i>(Taxpayer)</i> <span style="float: right;"><i>(Spouse)</i></span>
	Your telephone numbers <i>(including area code)</i> <i>(Home)</i> <span style="float: right;"><i>(Work, cell or business)</i></span>
	For assistance, call: <b>1-800-829-0115 (Business), or</b> <b>1-800-829-8374 (Individual – Self-Employed/Business Owners), or</b> <b>1-800-829-0922 (Individuals – Wage Earners)</b>
<input type="checkbox"/> Submit a new Form W-4 to your employer to increase your withholding.	Or write _____ <span style="float: right;"><i>(City, State, and ZIP Code)</i></span>

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 payments 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

[illegible]

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 Internal Revenue Service to terminate the authorization. To revoke payment, I must contact the Internal Revenue Service at the applicable toll free number listed above no later than 14 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.

## Debit Payments Self-Identifier

If you are unable to make electronic payments through a debit instrument (debit payments) by providing your banking information in a. and b. above, please check the box below:

☐ I am unable to make debit payments

**Note:** Not checking this box indicates that you are able but choosing not to make debit payments. See Instructions to Taxpayer below for more details.

Your signature	Date	Title (if Corporate Officer or Partner)	Spouse's signature (if a joint liability)	Date
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**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

Agreement Review Cycle	Earliest CSED
2023-2024	2024-2025
2024-2025	2025-2026
2025-2026	2026-2027
2026-2027	2027-2028
2027-2028	2028-2029
2028-2029	2029-2030
2029-2030	2030-2031
2030-2031	2031-2032
2031-2032	2032-2033
2032-2033	2033-2034
2033-2034	2034-2035
2034-2035	2035-2036
2035-2036	2036-2037
2036-2037	2037-2038
2037-2038	2038-2039
2038-2039	2039-2040
2039-2040	2040-2041
2040-2041	2041-2042
2041-2042	2042-2043
2042-2043	2043-2044
2043-2044	2044-2045
2044-2045	2045-2046
2045-2046	2046-2047
2046-2047	2047-2048
2047-2048	2048-2049
2048-2049	2049-2050
2049-2050	2050-2051
2050-2051	2051-2052
2051-2052	2052-2053
2052-2053	2053-2054
2053-2054	2054-2055
2054-2055	2055-2056
2055-2056	2056-2057
2056-2057	2057-2058
2057-2058	2058-2059
2058-2059	2059-2060
2059-2060	2060-2061
2060-2061	2061-2062
2061-2062	2062-2063
2062-2063	2063-2064
2063-2064	2064-2065
2064-2065	2065-2066
2065-2066	2066-2067
2066-2067	2067-2068
2067-2068	2068-2069
2068-2069	2069-2070
2069-2070	2070-2071
2070-2071	2071-2072
2071-2072	2072-2073
2072-2073	2073-2074
2073-2074	2074-2075
2074-2075	2075-2076
2075-2076	2076-2077
2076-2077	2077-2078
2077-2078	2078-2079
2078-2079	2079-2080
2079-2080	2080-2081
2080-2081	2081-2082
2081-2082	2082-2083
2082-2083	2083-2084
2083-2084	2084-2085
2084-2085	2085-2086
2085-2086	2086-2087
2086-2087	2087-2088
2087-2088	2088-2089
2088-2089	2089-2090
2089-2090	2090-2091
2090-2091	2091-2092
2091-2092	2092-2093
2092-2093	2093-2094
2093-2094	2094-2095
2094-2095	2095-2096
2095-2096	2096-2097
2096-2097	2097-2098
2097-2098	2098-2099
2098-2099	2099-2100
2099-2100	2100-2101
2100-2101	2101-2102
2101-2102	2102-2103
2102-2103	2103-2104
2103-2104	2104-2105
2104-2105	2105-2106
2105-2106	2106-2107
2106-2107	2107-2108
2107-2108	2108-2109
2108-2109	2109-2110
2109-2110	2110-2111
2110-2111	2111-2112
2111-2112	2112-2113
2112-2113	2113-2114
2113-2114	2114-2115
2114-2115	2115-2116
2115-2116	2116-2117
2116-2117	2117-2118
2117-2118	2118-2119
2118-2119	2119-2120
2119-2120	2120-2121
2120-2121	2121-2122
2121-2122	2122-2123
2122-2123	2123-2124
2123-2124	2124-2125
2124-2125	2125-2126
2125-2126	2126-2127
2126-2127	2127-2128
2127-2128	2128-2129
2128-2129	2129-2130
2129-2130	2130-2131
2130-2131	2131-2132
2131-2132	2132-2133
2132-2133	

☐ Check box if pre-assessed modules included

Originator's ID number

Originator Code

Name

Title

Agreement examined or approved by (Signature, title, function)

Date
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**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

NOTE: A NOTICE OF FEDERAL TAX LIEN WILL NOT BE FILED ON ANY PORTION OF YOUR LIABILITY WHICH REPRESENTS AN INDIVIDUAL SHARED RESPONSIBILITY PAYMENT UNDER THE AFFORDABLE CARE ACT.



## Installment Agreement

**(See Instructions on the back of this page)**

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Your signature	Date	Title (if Corporate Officer or Partner)	Spouse's signature (if a joint liability)	Date
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**FOR IRS USE ONLY**

AGREEMENT LOCATOR NUMBER:

Check the appropriate boxes:

<input type="checkbox"/> RSI "1" no further review	<input type="checkbox"/> AI "0" Not a PPIA
<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
2018-2019	2019-2020
2019-2020	2020-2021
2020-2021	2021-2022
2021-2022	2022-2023
2022-2023	2023-2024
2023-2024	2024-2025
2024-2025	2025-2026
2025-2026	2026-2027
2026-2027	2027-2028
2027-2028	2028-2029
2028-2029	2029-2030
2029-2030	2030-2031
2030-2031	2031-2032
2031-2032	2032-2033
2032-2033	2033-2034
2033-2034	2034-2035
2034-2035	2035-2036
2035-2036	2036-2037
2036-2037	2037-2038
2037-2038	2038-2039
2038-2039	2039-2040
2039-2040	2040-2041
2040-2041	2041-2042
2041-2042	2042-2043
2042-2043	2043-2044
2043-2044	2044-2045
2044-2045	2045-2046
2045-2046	2046-2047
2046-2047	2047-2048
2047-2048	2048-2049
2048-2049	2049-2050
2049-2050	2050-2051
2050-2051	2051-2052
2051-2052	2052-2053
2052-2053	2053-2054
2053-2054	2054-2055
2054-2055	2055-2056
2055-2056	2056-2057
2056-2057	2057-2058
2057-2058	2058-2059
2058-2059	2059-2060
2059-2060	2060-2061
2060-2061	2061-2062
2061-2062	2062-2063
2062-2063	2063-2064
2063-2064	2064-2065
2064-2065	2065-2066
2065-2066	2066-2067
2066-2067	2067-2068
2067-2068	2068-2069
2068-2069	2069-2070
2069-2070	2070-2071
2070-2071	2071-2072
2071-2072	2072-2073
2072-2073	2073-2074
2073-2074	2074-2075
2074-2075	2075-2076
2075-2076	2076-2077
2076-2077	2077-2078
2077-2078	2078-2079
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2079-2080	2080-2081
2080-2081	2081-2082
2081-2082	2082-2083
2082-2083	2083-2084
2083-2084	2084-2085
2084-2085	2085-2086
2085-2086	2086-2087
2086-2087	2087-2088
2087-2088	2088-2089
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2093-2094	2094-2095
2094-2095	2095-2096
2095-2096	2096-2097
2096-2097	2097-2098
2097-2098	2098-2099
2098-2099	2099-2100
2099-2100	2100-2101
2100-2101	2101-2102
2101-2102	2102-2103
2102-2103	2103-2104
2103-2104	2104-2105
2104-2105	2105-2106
2105-2106	2106-2107
2106-2107	2107-2108
2107-2108	2108-2109
2108-2109	2109-2110
2109-2110	2110-2111
2110-2111	2111-2112
2111-2112	2112-2113
2112-2113	2113-2114
2113-2114	2114-2115
2114-2115	2115-2116
2115-2116	2116-2117
2116-2117	2117-2118
2117-2118	2118-2119
2118-2119	2119-2120
2119-2120	2120-2121
2120-2121	2121-2122
2121-2122	2122-2123
2122-2123	2123-2124
2123-2124	2124-2125
2124-2125	2125-2126
2125-2126	2126-2127
2126-2127	2127-2128
2127-2128	

☐ Check box if pre-assessed modules included

Originator's ID number                      Originator Code

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

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Agreement examined or approved by <i>(Signature, title, function)</i>	Date
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## 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 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 receive a notice from us prior to termination of your agreement.
- 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 entire amount you owe, including the shared responsibility payment under the Affordable Care Act, until it is fully paid or the statutory period for collection has expired.
- You must pay a \$225 user fee, which we have authority to deduct from your first payment(s) (\$107 for Direct Debit). For low-income taxpayers (at or below 250% of Federal poverty guidelines), the user fee is reduced to \$43. The reduced user fee will be waived if you agree to make electronic payments through a debit instrument by providing your banking information in the Direct Debit section of this Form. For low-income taxpayers, unable to make electronic payments through a debit instrument, the reduced user fee will be reimbursed upon completion of the installment agreement. See Debit Payment Self-Identifier on page 1 and Form 13844 for qualifications and instructions.
- If you default on your installment agreement, you must pay a \$89 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. Generally we will apply the payment to the oldest collection statute, which is normally the oldest tax year or period.
- **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, EXCEPT the Individual Shared Responsibility Payment under the Affordable Care Act, 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 Notice of Federal Tax Lien if one has not been filed previously which, may negatively impact your credit rating, but we will not file a Notice of Federal Tax Lien with respect to the individual shared responsibility payment under the Affordable Care Act.

### 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 and b. 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.

### 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. Make a payment even if you do not receive a reminder notice, write the type of tax, the tax period and "Installment Agreement" on your payment. For example, "1040, 12/31/2014, Installment Agreement". You should choose the oldest unpaid tax period on your agreement. Mail the payment to the IRS address indicated on the front of this form.
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.

**NOTE: If you are unable to make your monthly payments or if you accrue additional liability, please contact us immediately.**

**1-800-829-0115 (Business)**

**1-800-829-8374 (Individuals – Self-Employed / Business Owners)**

**1-800-829-0922 (Individuals – Wage Earners)**