Form **433-D** (January 2017)

Department of the Treasury - Internal Revenue Service

# **Installment Agreement** (See Instructions on the back of this page)

		(366 11	Isuucio	is on the		n uns	page)			
Name and address of taxpayer(s)				Social Security or Employer Identification Number (SSN/EIN) ( <i>Taxpayer</i> ) (Spouse)						
			Your tel (Home)	ephone n	umbers	(inclu	ding area co (Work,	de) cell or bi	usiness)	
				stance, call		oyed/Business Owners), or ners)				
Submit a new Form W-4 to your employer to increase your			Or write							
withholding.	605					(C	City, State, and	ZIP Cod	de)	
Employer (name, address, and telephone numl										
Financial Institution (name and address)										
Kinds of taxes (form numbers)	l ax periods	Tax periods					Amount owed as of\$			
I / We agree to pay the federal taxes show \$ on	n above, PLUS P and \$		S AND IN	TEREST on the					thereafter	
I / We also agree to increase or decrease t	he above installm	nent paym	ents as fo	llows:						
Date of increase (or decrease)	Amount of	f increase	(or decrea	se)		Nev	New installment payment amount			
						_				
The terms of this agreement are provide	d on the back o	f this nag	o Plosso	roviow t	hom the	oroug	hlv			
Please initial this box after you've						oloug				
Additional Conditions / Terms ( <i>To be completed by IRS</i> )				Note: Internal Revenue Ser third parties in order to proc agreement.						
DIRECT DEBIT — Attach a voided check of back of this page.	or complete this p	art only if	you choos	se to mak	e paym	ents b	y direct debit	. Read	the instructions on the	
a. Routing number				1 1	1 1		I			
b. Account number										
I authorize the U.S. Treasury and its design institution account indicated for payments of authorization is to remain in full force and e must contact the Internal Revenue Service (settlement) date. I also authorize the finan information necessary to answer inquiries a	of my federal taxe effect until I notify at the applicable icial institutions in	es owed, a the Intern toll free n wolved in t	nd the fina al Revenu umber list the proces	ancial ins ue Service ed above ssing of th	titution t e to term e no late	to debi ninate r than	it the entry to the authoriza 14 business	o this ac ation. To days pr	count. This o revoke payment, I rior to the payment	
Your signature	Title (if C	Corporate C	Officer or P		Date					
Spouse's signature (if a joint liability)					Date					
FOR IRS USE ONLY										
AGREEMENT LOCATOR NUMBER:										
Check the appropriate boxes:				A NO		FED	ERAL TAX L	IEN (C	heck one box below)	
RSI "1" no further review   AI "0" Not a PPIA										
RSI "5" PPIA IMF 2 year review       Al "1" Field Asset PPIA         RSI "6" PPIA PMF 2       Al "0" Al "1" Field Asset PPIA										
RSI "6" PPIA BMF 2 year review       AI "2" All other PPIAs         Agreement Review Cycle       Earliest CSED				WILL BE FILED WHEN TAX IS ASSESSED MAY BE FILED IF THIS AGREEMENT DEFAULTS						
Agreement Review Cycle	<u> </u>								IEN WILL NOT BE	
Originator's ID number		FILED	ON AN	IY POI	RTION OF Y	OUR LI	ABILITY WHICH			
Originator's ID number Originator Code Name Title			REPRESENTS AN INDIVIDUAL SHAR PAYMENT UNDER THE AFFORDABL							
Agreement examined or approved by (Signature	, title, function)								Date	

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Department of the Treasury - Internal Revenue Service

# Installment Agreement (See Instructions on the back of this page)

	(See III		uns pagej				
Name and address of taxpayer(s)		Social Security or Employer Identification Number (SSN/EIN) ( <i>Taxpayer</i> ) (Spouse)					
		Your telephone numbers ( (Home)	including area code) (Work, cell or b	usiness)			
		For assistance, call: 1-800-829 1-800-829 1-800-829 1-800-829	oyed/Business Owners), or rners)				
Submit a new Form W-4 to your employer to	o increase your	Or write					
withholding.			(City, State, and ZIP Co	de)			
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 some shown above some shown above some shown above shown above shown above shows a structure shown above shows a structure shown above shows a structure shows a	and \$	on the	⇒ ED BY LAW, as follows of each month	thereafter			
I / We also agree to increase or decrease the ab Date of increase (or decrease)	ove installment payme		New installment payme	nt amount			
	Amount of increase (	(or decrease)					
The terms of this agreement are provided on	the back of this page	e. Please review them tho	roughly.				
Please initial this box after you've review	ved all terms and any a	additional conditions.					
Additional Conditions / Terms (To be completed by IRS	5)		<b>Note:</b> Internal Revenue Service employees may co third parties in order to process and maintain this agreement.				
<b>DIRECT DEBIT</b> — Attach a voided check or comback of this page.	nplete this part only if y	you choose to make payme	nts by direct debit. Read	the instructions on the			
a. Routing number							
b. Account number							
I authorize the U.S. Treasury and its designated institution account indicated for payments of my authorization is to remain in full force and effect of must contact the Internal Revenue Service at the (settlement) date. I also authorize the financial in information necessary to answer inquiries and re	federal taxes owed, ar until I notify the Interna a applicable toll free nu stitutions involved in t	nd the financial institution to al Revenue Service to termi umber listed above no later he processing of the electro	debit the entry to this ac nate the authorization. To than 14 business days p	count. This o revoke payment, I rior to the payment			
Your signature		Date					
Spouse's signature (if a joint liability)	I			Date			
FOR IRS USE ONLY							
AGREEMENT LOCATOR NUMBER:							
Check the appropriate boxes:		A NOTICE OF	FEDERAL TAX LIEN (C	heck one box below)			
	"0" Not a PPIA	HAS ALRE	ADY BEEN FILED				
RSI "5" PPIA IMF 2 year review AI "							
RSI "6" PPIA BMF 2 year review AI		☐ WILL BE FILED WHEN TAX IS ASSESSED					
Agreement Review Cycle	Earliest CSED	MAY BE FI	LED IF THIS AGREEME	NT DEFAULTS			
Check box if pre-assessed modules include	d		NOTE: A NOTICE OF FEDERAL TAX LIEN WILL NOT BE				
Originator's ID number Or Or Name Tit	FILED ON ANY PORTION OF YOUR LIABILITY WHICH REPRESENTS AN INDIVIDUAL SHARED RESPONSIBILITY PAYMENT UNDER THE AFFORDABLE CARE ACT.						
Agreement examined or approved by (Signature, title,	function)			Date			

# **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 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).
- In lieu of the above user fees, you may be eligible for a reduced user fee of \$43. See 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)