Form **433-D** 

Department of the Treasury - Internal Revenue Service

## Installment Agreement

(July 2018)		(See Instructions on the back of this page)										
Name and address of taxpayer(s)					Social Security or Employer Identification Number (SSN/EIN) (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)								
Submit a new Form W withholding.	-4 to your em	ployer to inc	crease your	Or write _	(City, State, and ZIP Code)							
Kinds of taxes (form number	rs) Tax peri	ods		Amount owed as of								
,							\$					
I / We agree to pay the fed	eral taxes sho	wn above,	PLUS PENALTIES	AND INTE	REST PROVI	IDED BY LAW	as follows					
\$	on		and \$		on the		of each month therea	lfter				
I / We also agree to increa	se or decreas	e the above	installment payme	ents as follo	ws:							
Date of increase (or decrea	se)	Ar	nount of increase	(or decrease	)	New install	New installment payment amount					
The terms of this agreem	ent are provi	ded on the	back of this page	e. Please re	eview them th	noroughly.						
Please initial this b	ox after you'v	e reviewed	all terms and any a	additional c	onditions.							
Additional Conditions / Ter	ms (To be com	pleted by IRS	5)		Note: Internal Revenue Service emplo third parties in order to process and ma agreement.							
DIRECT DEBIT — Attach	a voided chec	k or comple	te this part only if	vou choose	to make payn	Ū	debit. Read the instr	uctions on the				
back of this page.		it of comple		,	to							
a. Routing number												
b. Account number												
I authorize the U.S. Treasu institution account indicate authorization is to remain i must contact the Internal R (settlement) date. I also au information necessary to a	d for payment n full force an levenue Servi thorize the fin	s of my fede d effect until ce at the ap ancial institu	eral taxes owed, and I notify the International plicable toll free nu utions involved in t	nd the finan al Revenue umber listec he processi	icial institution Service to terr d above no late ing of the elec	to debit the er minate the autl er than 14 busi	try to this account. T norization. To revoke ness days prior to th	his payment, I e payment				
Debit Payments Self-Ider	ntifier											
If you are unable to make a above, please check the b I am unable to make c	ox below:		gh a debit instrum	ent (debit p	ayments) by p	providing your b	panking information in	ι a. and b.				
Note: Not checking this box in	dicates that you	u are able but	choosing not to mal	ke debit payn	nents. See Instru	uctions to Taxpa	yer below for more deta	uils.				
Your signature		Date	Title (if Corporat	te Officer or F	Partner) Spo	use's signature	e's signature (if a joint liability)					
FOR IRS USE ONLY								<u> </u>				
AGREEMENT LOCATOR	NUMBER:											
Check the appropriate box	es:				A NOTICE O	F FEDERAL 1	AX LIEN (Check on	e box below)				
RSI "1" no further revi	ew	AI "0" I	Not a PPIA			READY BEEN	FILED					
RSI "5" PPIA IMF 2 ye	ar review	🗌 AI "1" F	Field Asset PPIA		U WILL BE	FILED IMME	DIATELY					
🔲 RSI "6" PPIA BMF 2 y	ear review	AI "2" A	All other PPIAs		U WILL BE	FILED WHEN	TAX IS ASSESSED	i				
Agreement Review Cycle			Earliest CSED		MAY BE FILED IF THIS AGREEMENT DEFAULTS							
Check box if pre-asse	ssed modules	included					ERAL TAX LIEN WIL					
Originator's ID number		Origin	ator Code				OF YOUR LIABILITY					
Name		Title					UAL SHARED RES					
Agreement examined or ap	oproved by (Si	gnature, title,	function)		Date							

Form **433-D** 

Department of the Treasury - Internal Revenue Service

# Installment Agreement

(July 2018)		(See Instructions on the back of this page)														
Name and address of taxpayer(s)					Social Security or Employer Identification Number (SSN/EIN) (Taxpayer) (Spouse)											
								Your (Hon		hone nu	umbers (	including area (	a code) Work, cell or k	business)		
							For a	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)								
Submit a new Form W-4 to your employer to increase your withholding.								Or w	vrite _							
Kinds of taxes (form numbers) Tax periods								(City, State, and ZIP Code) Amount owed as of								
													\$			
I / We agree to pay the fed	eral tax	es show	n abo	ve, P	PLUS	PENA	LTIE	S AND	) INTE	REST F	PROVID	ED BY LAW	, as follows			
\$	on				and	\$				on the			of each mon	th thereaf	fter	
I / We also agree to increase	se or de	ecrease	the ab	ove i	installr	ment p	baym	ents a	s follo	ws:						
Date of increase (or decrease) Amount of						of increase (or decrease)					New installment payment amount					
The terms of this agreem	ent are	provid	ed on	the I	back o	of this	s pag	je. Plea	ase re	eview th	em tho	roughly.				
Please initial this b		•				ns and	l any	additic	onal c	ondition	s.					
Additional Conditions / Terms (To be completed by IRS)									<b>Note:</b> Internal Revenue Service employees may conta third parties in order to process and maintain this agreement.							
<b>DIRECT DEBIT</b> — Attach a back of this page.	a voideo	d check	or con	nplete	e this	part o	nly if	you ch	noose	to make	e payme	nts by direct	debit. Read	the instru	uctions on the	
a. Routing number																
b. Account number																
I authorize the U.S. Treasu institution account indicated authorization is to remain in must contact the Internal R (settlement) date. I also au information necessary to a	d for par n full for evenue thorize	yments rce and Service the finar	of my effect e at the ncial ir	feder until e app nstitu	ral tax I notify plicable itions i	es ow / the l e toll f nvolve	ed, a ntern ree n ed in	and the al Rev umber the pro	e finan /enue r listeo ocessi	icial insti Service d above ing of the	itution to to termi no later	debit the er nate the aut than 14 bus	ntry to this ac horization. T iness days p	ccount. The orevoke orior to the	nis payment, I e payment	
Debit Payments Self-Iden	tifier															
If you are unable to make e above, please check the bo I am unable to make d	ox belov	N:	ents th	nroug	gh a de	ebit in:	strum	nent (d	lebit p	ayments	s) by pro	viding your l	oanking info	rmation in	a. and b.	
Note: Not checking this box in	dicates t	that you a	are able	e but o	choosii	ng not	to ma	ike debi	it payn	nents. Se	e Instruct	ions to Taxpa	yer below for	more deta	ils.	
Your signature		[	Date		Title	e (if Co	orpora	te Offic	cer or F	Partner)	Spous	e's signatur	e (if a joint lia	bility)	Date	
FOR IRS USE ONLY					-										<u> </u>	
AGREEMENT LOCATOR	NUMBE	R:														
Check the appropriate box	es:									A NOT	ICE OF	FEDERAL	TAX LIEN (C	Check on	e box below)	
RSI "1" no further revie	ew		AI	"0" N	lot a P	PIA					S ALRE	ADY BEEN	FILED			
RSI "5" PPIA IMF 2 ye	ar revie	w	AI	"1" F	ield As	sset P	PIA			🗌 WIL	L BE FI	LED IMME	DIATELY			
RSI "6" PPIA BMF 2 ye	ear revi	ew	AI	"2" A	Il othe	r PPI/	٩s			WIL	L BE FI	LED WHEN	I TAX IS AS	SESSED		
Agreement Review Cycle					Earli	est CS	SED			MA	Y BE FI	LED IF THIS	6 AGREEM	ENT DEF/	AULTS	
Check box if pre-asses	ssed mo	odules ir	nclude	d									ERAL TAX I			
Originator's ID number Name	nber Originator Code Title						FILED ON ANY PORTION OF YOUR LIABILITY WHICH REPRESENTS AN INDIVIDUAL SHARED RESPONSIBILIT PAYMENT UNDER THE AFFORDABLE CARE ACT.					PONSIBILITY				
Agreement examined or ap	proved	by (Siar	nature.	title. f	functio	n)								Date		
5 · · · · · · · · · · · · · · · · · · ·		, <u> </u>	····•,	, ,		'								1		

## **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)