Department of the Treasury - Internal Revenue Service

Installment Agreement

(July 2020)								-	f this page)				
Name and address of taxpayer(s)						Social Security or Employer Identification Number (SSN/EIN) (<i>Taxpayer</i>) (Spouse)							
					Your	•	hone nu	umbers	(including are	ea code) (Work, cell or business)			
					For a	assista	nce, call:	1-800-829		ess), or lual – Self-Employed/Bus luals – Wage Earners)	iness Owners), or		
Submit a new Form W	-4 to your	employer to	o incre	ease your	Or w	vrite			•	,			
withholding.									(City, Sta	te, and ZIP Code)			
Kinds of taxes (form number	s) lax	periods								Amount owed as c	ot		
I / We agree to pay the fede	eral taxes	shown abo	ve. Pl	US PENAL	TIES AND) INTE	REST	PROVID	ED BY LAW	/, as follows			
\$	on		,.	and \$			on the			of each month there	after		
I / We also agree to increas		ease the ab	ove ir										
Date of increase (or decreas				-	-					nstallment payment amount			
The terms of this agreem	-			-	-								
, ,	, 0	, ,	,	the terms of th	his agreeme	ent, as	provideo	d in this fo	1	proved by the Internal R			
Additional Conditions / Terms (To be completed by IRS)							By signing and submitting this form, I authorize IRS to contact third parties and to disclose my t information to third parties in order to process a administer this agreement over its duration.						
DIRECT DEBIT — Attach a	voided che	eck or compl	ete thi	s part only if	you choose	e to m	ake pay	ments by		•			
this page.													
a. Routing number													
b. Account number					,						<i>c</i> · · ·		
I authorize the U.S. Treasu institution account indicated authorization is to remain in must contact the Internal R (settlement) date. I also aut information necessary to ar	d for payn n full force evenue S horize the	nents of my and effect ervice at the e financial ir	federa until I e appl nstituti	al taxes owe notify the Inf icable toll fre ions involved	d, and the ernal Rev e number I in the pro	e finan venue r listec ocessi	cial inst Service a above ing of th	itution to to termi no later	o debit the e inate the au than 14 bus	ntry to this account. thorization. To revoke siness days prior to th	This e payment, I ne payment		
Debit Payments Self-Iden If you are unable to make e above, please check the bo	lectronic ox below:		nrougł	n a debit inst	rument (d	lebit p	ayments	s) by pro	oviding your	banking information	in a. and b.		
Note: Not checking this box inc	dicates tha	t you are able	e but c	hoosing not to	make debi	it payn	nents. Se	e Instruc	tions to Taxp	ayer below for more det	ails.		
Your signature		Date		Title (if Corp	oorate Offic	er or F	Partner)	Spous	se's signatu	re (if a joint liability)	Date		
FOR IRS USE ONLY													
AGREEMENT LOCATOR	UMBER	:											
Check the appropriate boxe	es:						A NOT	ICE OF	FEDERAL	TAX LIEN (Check o	ne box below)		
RSI "1" no further revie		🗌 AI	"0" No	ot a PPIA						-			
 RSI "5" PPIA IMF 2 yea	ar review		"1" Fie	eld Asset PP	IA			LL BE F	ILED IMME	DIATELY			
RSI "6" PPIA BMF 2 ye	ear review	/ 🗌 AI	"2" All	l other PPIAs	3			LL BE F	ILED WHEI	N TAX IS ASSESSE	D		
Agreement Review Cycle				Earliest CSE	ED			Y BE FI	LED IF THI	S AGREEMENT DEI	FAULTS		
Check box if pre-asses	sed mod	ules include								DERAL TAX LIEN WI			
Originator's ID number Originator Code					FILED ON ANY PORTION OF YOUR LIABILITY WHICH								
Name Title						REPRESENTS AN INDIVIDUAL SHARED RESPONSIBILITY PAYMENT UNDER THE AFFORDABLE CARE ACT.							
Agreement examined or ap	proved by	y (Signature.	title, fu	Inction)					/	Date			

Form 433-D

Department of the Treasury - Internal Revenue Service

Installment Agreement

(July 2020)					on the ba						
Name and address of taxpayer(s)					Social Security or Employer Identification Number (SSN/EIN) (<i>Taxpayer</i>) (Spouse)						
		Your telephone numbers (including area code) (Home) (Work, cell or business)									
				For assista		800-829-8374	(Individu	s), or al – Self-Employe als – Wage Earne		ss Owners), or	
Submit a new Form W	-4 to your employ	er to incre	ease your	Or write					,		
withholding.						(0	City, State	e, and ZIP Code)			
Kinds of taxes (form number	s) Tax periods							Amount owed	d as of		
I / We agree to pay the fede	aral taxos shown	abovo Pl						•			
\$	on	above, Fi	and \$		on the			of each month	thoroaft	or	
↓ I / We also agree to increase		e above ir					(liicicait	C1	
-						Nev	v install	ment navment	amount		
	te of increase (or decrease) Amount of increa			(or decrease)			v instani	v installment payment amount			
The terms of this agreem	ont are provided	l on the h	ack of this page	Diogeo r	oviow thor	n thoroug	bly				
By initialing here and	-					-	-	oved by the Inte	rnal Rav	onue Service	
, 0	, ,			greement, as							
Additional Conditions / Terms (To be completed by IRS)					By signing and submitting this form, I authorize th IRS to contact third parties and to disclose my tax information to third parties in order to process and administer this agreement over its duration.					process and	
DIRECT DEBIT — Attach a	voided check or co	omplete thi	is part only if you	choose to m	ake payme	ents by dire	ct debit.	Read the instru	ctions o	n the back of	
this page.											
a. Routing number											
b. Account number											
I authorize the U.S. Treasu institution account indicated authorization is to remain ir must contact the Internal R (settlement) date. I also aut information necessary to ar	d for payments of full force and ef evenue Service a horize the finance	f my federa fect until I at the appl ial institut	al taxes owed, an notify the Interna licable toll free nu ions involved in t	nd the finar al Revenue umber listed he process	ncial institut Service to d above no ing of the e	tion to deb terminate later than	it the en the auth 14 busi	try to this acco norization. To r ness days prio	ount. Thi evoke p r to the	is bayment, I payment	
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If you are unable to make e		nts throug	h a debit instrum	ent (debit p	ayments) b	oy providin	g your b	anking informa	ation in a	a. and b.	
above, please check the bo											
I am unable to make d											
Note: Not checking this box in	dicates that you are	e able but c	hoosing not to mak	ke debit payr	nents. See li	nstructions	to Taxpa	yer below for mo	ore detail	3.	
Your signature	Da	ate	Title (if Corporat	e Officer or I	Partner)	Spouse's s	ignature	e (if a joint liabilit	y)	Date	
FOR IRS USE ONLY	1		1						I		
AGREEMENT LOCATOR	NUMBER:										
Check the appropriate boxe	es:				A NOTICI	E OF FED	ERAL T	AX LIEN (Che	eck one	box below)	
RSI "1" no further revie	w 🗌	AI "0" No	ot a PPIA			ALREADY	BEEN	FILED			
RSI "5" PPIA IMF 2 ye	ar review	AI "1" Fie	eld Asset PPIA			BE FILED	IMMED	DIATELY			
RSI "6" PPIA BMF 2 ye	ear review	AI "2" AI	l other PPIAs			BE FILED	WHEN	TAX IS ASSE	SSED		
Agreement Review Cycle			Earliest CSED			BE FILED	IF THIS	AGREEMEN	T DEFA	ULTS	
Check box if pre-asses	sed modules inc	luded	-		_						
Originator's ID number Originator Code					NOTE: A NOTICE OF FEDERAL TAX LIEN WILL NOT BE FILED ON ANY PORTION OF YOUR LIABILITY WHICH						
Name	Title					REPRESENTS AN INDIVIDUAL SHARED RESPONSIBILITY PAYMENT UNDER THE AFFORDABLE CARE ACT.					
	proved by (Otra		unation							JI.	
Agreement examined or ap	proved by (Signa	ture, title, fl	uriction)					ן ט	ate		

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. For low-income taxpayers (at or below 250% of Federal poverty guidelines), the reinstatement
 fee is reduced to \$43. The reduced reinstatement fee will be waived if you agree to make electronic payments through a debit instrument. For low-income
 taxpayers, unable to make electronic payments through a debit instrument, the reduced reinstatement fee will be reimbursed upon completion of the
 installment agreement.
- 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.
- You authorize the IRS to contact third parties and to disclose your tax information to third parties in order to process and administer this agreement over its duration.

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)	