

MODULE 1



**IRS
Personnel**

&

**Access to
Information**



Power of Attorney and Declaration of Representative

OMB No. 1545-0150

For IRS Use Only

Received by: _____

Name _____

Telephone _____

Function _____

Date / /

▶ **Information about Form 2848 and its instructions is at www.irs.gov/form2848.**

Part I Power of Attorney

Caution: A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer information. Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address	Taxpayer identification number(s)
	Daytime telephone number
	Plan number (if applicable)

hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____
Check if to be sent copies of notices and communications <input type="checkbox"/>	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____
Check if to be sent copies of notices and communications <input type="checkbox"/>	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____
(Note: IRS sends notices and communications to only two representatives.)	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____
(Note: IRS sends notices and communications to only two representatives.)	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

to represent the taxpayer before the Internal Revenue Service and perform the following acts:

3 Acts authorized (you are required to complete this line 3). With the exception of the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts that I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 5000A Shared Responsibility Payment, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)

4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for **Line 4. Specific Use Not Recorded on CAF**

5a Additional acts authorized. In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information):

Authorize disclosure to third parties; Substitute or add representative(s); Sign a return; _____

Other acts authorized: _____

b Specific acts not authorized. My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability.
 List any other specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b): _____

6 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you **do not** want to revoke a prior power of attorney, check here **YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**

7 Signature of taxpayer. If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the legal authority to execute this form on behalf of the taxpayer.
▶ IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.

 Signature Date Title (if applicable)

 Print Name Print name of taxpayer from line 1 if other than individual

Part II Declaration of Representative

- Under penalties of perjury, by my signature below I declare that:
- I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;
 - I am subject to regulations contained in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
 - I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
 - I am one of the following:
 - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant—licensed to practice as a certified public accountant is active in the jurisdiction shown below.
 - c Enrolled Agent—enrolled as an agent by the Internal Revenue Service per the requirements of Circular 230.
 - d Officer—a bona fide officer of the taxpayer organization.
 - e Full-Time Employee—a full-time employee of the taxpayer.
 - f Family Member—a member of the taxpayer’s immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
 - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).
 - h Unenrolled Return Preparer—Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund (or prepared if there is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). **See Special Rules and Requirements for Unenrolled Return Preparers in the instructions for additional information.**
 - k Student Attorney or CPA—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student working in an LITC or STCP. See instructions for Part II for additional information and requirements.
 - r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

▶ IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2.

Note: For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column.

Designation— Insert above letter (a–r).	Licensing jurisdiction (State) or other licensing authority (if applicable).	Bar, license, certification, registration, or enrollment number (if applicable).	Signature	Date

Instructions for Form 2848

(Rev. December 2015)



Department of the Treasury
Internal Revenue Service

Power of Attorney and Declaration of Representative

Section references are to the Internal Revenue Code unless otherwise noted.

General Instructions

Future Developments

For the latest information about developments related to Form 2848 and its instructions, go to www.irs.gov/form2848.

What's New

Representative designations. Updated the description and representation requirements for unenrolled return preparers (designation h). Removed registered tax return preparer (designation i). The unenrolled return preparer designation includes individuals who passed the IRS registered tax return preparer competency test that was offered between November 2011 and January 2013. See *Special Rules and Requirements for Unenrolled Return Preparers*, later, for more information.

Purpose of Form

Use Form 2848 to authorize an individual to represent you before the IRS. See *Substitute Form 2848*, later, for information about using a power of attorney other than a Form 2848 to authorize an individual to represent you before the IRS. The individual you authorize must be eligible to practice before the IRS. Form 2848, Part II, Declaration of Representative, lists eligible designations in items (a)-(r). You may authorize a student who works in a qualified Low Income Taxpayer Clinic (LITC) or Student Tax Clinic Program (STCP) to represent you under a special order issued by the Taxpayer Advocate Service. See *Students in LITCs and the STCP in Part II, Declaration of Representative*, later. Your authorization of an eligible representative will also allow that individual to request and inspect your confidential tax information.

Form 8821. Use Form 8821, Tax Information Authorization, if you want to authorize an individual or organization to request and inspect your confidential tax return information, but do not want to authorize an individual to represent you before the IRS.

Form 4506-T. Use Form 4506-T, Request for Transcript of Tax Return, if you want to authorize an individual or organization to request and inspect transcripts of your confidential return information, but do not want to authorize an individual to represent you before the IRS. Third parties often use this form to verify your tax compliance.

Form 56. Use Form 56, Notice Concerning Fiduciary Relationship, to notify the IRS of the existence of a fiduciary relationship. A fiduciary (trustee, executor, administrator, receiver, or guardian) stands in the position of a taxpayer and acts as the taxpayer, not as a representative. A fiduciary may authorize an individual to represent or perform certain acts on behalf of the person or entity by filing a power of attorney that names the eligible individual(s) as representative(s) for the person or entity. Because the fiduciary stands in the position of the person or entity, the fiduciary must sign the power of attorney on behalf of the person or entity.

Address information provided on Form 2848 will not change your last known address with the IRS. To change your last known address, use Form 8822, Change of Address, for your home address and Form 8822-B, Change of Address or Responsible Party — Business, to change your business address. Both forms are available at www.irs.gov.



Authorizing someone to represent you does not relieve you of your tax obligations.

Where To File

If you check the box on line 4, mail or fax Form 2848 to the IRS office handling the specific matter.

Where To File Chart

IF you live in...	THEN use this address...	Fax number*
Alabama, Arkansas, Connecticut, Delaware, District of Columbia, Florida, Georgia, Illinois, Indiana, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Mississippi, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, or West Virginia	Internal Revenue Service 5333 Getwell Road Stop 8423 Memphis, TN 38118	855-214-7519
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Iowa, Kansas, Minnesota, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wisconsin, or Wyoming	Internal Revenue Service 1973 Rulon White Blvd. MS 6737 Ogden, UT 84201	855-214-7522
All APO and FPO addresses, American Samoa, nonpermanent residents of Guam or the U.S. Virgin Islands**, Puerto Rico (or if excluding income under Internal Revenue Code section 933), a foreign country: U.S. citizens and those filing Form 2555, 2555-EZ, or 4563.	Internal Revenue Service International CAF Team 2970 Market Street MS:3-E08.123. Philadelphia, PA 19104	855-772-3156 267-941-1017 (Outside the United States)

* These numbers may change without notice. For updates, go to www.irs.gov/form2848 and search under "Recent Developments."

**Permanent residents of Guam should use Department of Taxation, Government of Guam, P.O. Box 23607, GMF, GU 96921; permanent residents of the U.S. Virgin Islands should use V.I. Bureau of Internal Revenue, 6115 Estate Smith Bay, Suite 225, St. Thomas, V.I. 00802.

Otherwise, mail or fax Form 2848 directly to the IRS address according to the [Where To File Chart](#) above.

Authority Granted

Except as specified below or in other IRS guidance, this power of attorney authorizes the listed representative(s) to request and inspect confidential tax information and to perform all acts (that is, sign agreements, consents, waivers or other documents) that you can perform with respect to matters described in the power of attorney. Representatives are not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative or any firm or other entity with whom the representative is associated) issued by the government in respect of a federal tax liability. Additionally, unless specifically provided in the power of attorney, this authorization does not include the power to substitute or add another representative, the power to sign certain returns, or the power to execute a request for disclosure of tax returns or return information to a third party. See [Line 5a. Additional Acts Authorized](#), later, for more information regarding specific authorities.

Note. The power to sign tax returns may only be granted in limited situations. See [Line 5a. Additional Acts Authorized](#), later, for more information.

Special Rules and Requirements for Unenrolled Return Preparers

An unenrolled return preparer is an individual other than an attorney, CPA, enrolled agent, enrolled retirement plan agent, or enrolled actuary who prepares and signs a taxpayer's return as the paid preparer, or who prepares a return but is not required (by the instructions to the return or regulations) to sign the return.

Limited representation rights. Unenrolled return preparers may only represent taxpayers before revenue agents, customer service representatives, or similar officers and employees of the Internal Revenue Service (including the Taxpayer Advocate Service) during an examination of the taxable period covered by the tax return they prepared and signed (or prepared if there is no signature space on the form). Unenrolled return preparers cannot represent taxpayers, regardless of the circumstances requiring representation, before appeals officers, revenue officers, attorneys from the Office of Chief Counsel, or similar officers or employees of the Internal Revenue Service or the Department of Treasury. Unenrolled return preparers cannot execute closing agreements, extend the statutory period for tax assessments or collection of tax, execute waivers, execute claims for refund, or sign any document on behalf of a taxpayer.

Representation requirements. Unenrolled return preparers must possess a valid and active Preparer Tax Identification Number (PTIN) to represent a taxpayer before the IRS, and must have been eligible to sign the return or claim for refund under examination.

For returns prepared and signed after December 31, 2015, the unenrolled return preparer must also possess (1) a valid Annual Filing Season Program Record of Completion for the calendar year in which the tax return or claim for refund was prepared and signed; and (2) a valid Annual Filing Season Program Record of Completion for the year or years in which the representation occurs. (An Annual Filing Season Program Record of Completion is not required for returns prepared and signed before January 1, 2016).

If an unenrolled return preparer does not meet all of the representation requirements, you may authorize the unenrolled return preparer to inspect and/or request your tax information by filing a Form 8821. Filing a Form 8821 will not authorize the unenrolled return preparer to represent you.

For more information about the IRS Annual Filing Season Program, go to www.irs.gov/Tax-Professionals/Annual-Filing-Season-Program. Also see Pub. 947, Practice Before the IRS and Power of Attorney.

Revocation of Power of Attorney/ Withdrawal of Representative

Revocation by taxpayer. If you want to revoke a previously executed power of attorney and do not want to name a new representative, you must write "REVOKE" across the top of the first page with a current signature and date below this annotation. Then, you must mail or fax a copy of the power of attorney with the revocation annotation to the IRS, using the [Where To File Chart](#), earlier, or if the power of attorney is for a specific matter, to the IRS office handling the matter.

If you do not have a copy of the power of attorney you want to revoke, you must send the IRS a statement of revocation that indicates the authority of the power of attorney is revoked, lists the matters and years/periods, and lists the name and address of each recognized representative whose authority is revoked. You must sign and date this statement. If you are completely revoking authority, write "remove all years/periods" instead of listing the specific matters and years/periods.

Withdrawal by representative. If your representative wants to withdraw from representation, he or she must write "WITHDRAW" across the top of the first page of the power of attorney with a current signature and date below the annotation. Then, he or she must provide a copy of the power of attorney with the withdrawal annotation to the IRS in the same manner described in [Revocation by taxpayer](#), above.

If your representative does not have a copy of the power of attorney he or she wants to withdraw, he or she must send the IRS a statement of withdrawal that indicates the authority of the power of attorney is withdrawn, lists the matters and years/periods, and lists the name, TIN, and address (if known) of the taxpayer. The representative must sign and date this statement.

Substitute Form 2848

The IRS will accept a power of attorney other than Form 2848 provided the document satisfies the requirements for a power of attorney. See Pub. 216, Conference and Practice Requirements, section 601.503(a). These alternative powers of attorney cannot, however, be recorded on the CAF unless you attach a completed Form 2848. See [Line 4. Specific Use Not Recorded on CAF](#), later, for more information. You are not required to sign Form 2848 when you attach it to an alternative power of attorney that you have signed, but your representative must sign the form in Part II, Declaration of Representative. See Pub. 216, Conference and Practice Requirements, section 601.503(b)(2).

For more information, see *Non-IRS powers of attorney under When Is a Power of Attorney Required?* in Pub. 947.

Representative Address Change

If the representative's address has changed, the IRS does not require a new Form 2848. The representative can send a written notification that includes the new information and the representative's signature to the location where you filed the Form 2848.

Additional Information

For additional information concerning practice before the IRS, see:

- Treasury Department Circular No. 230, Regulations Governing the Practice before the Internal Revenue Service (Circular 230), and
- Pub. 216, Conference and Practice Requirements.

For general information about taxpayer rights, see Pub. 1, Your Rights as a Taxpayer.

Specific Instructions

Part I. Power of Attorney

Line 1. Taxpayer Information

Enter the information requested about you. Do not enter information about any other person, including your spouse, except as stated in the specific instructions below.

Address information provided on Form 2848 will not change your last known address with the IRS. To change your last known address, use Form 8822 for your home address and Form 8822-B to change your business address.

Individuals. Enter your name, social security number (SSN), individual taxpayer identification number (ITIN), and/or employer identification number (EIN), if applicable, and your street address or post office box. Do not enter your representative's address or post office box. If you file a tax return that includes a sole proprietorship business (Form 1040 (Schedule C)) and you are authorizing the listed representative(s) to represent you for your individual and business tax matters, including employment tax liabilities, enter both your SSN (or ITIN) and your business EIN as your taxpayer identification numbers. If you, your spouse, or former spouse are submitting powers of attorney in connection with a joint return that you filed, you must each submit separate Forms 2848 even if you are authorizing the same representative(s) to represent you.

Corporations, partnerships, or associations. Enter the name, EIN, and business address. If you are preparing this form for corporations filing a consolidated tax return (Form 1120) and the representation concerns matters related to the consolidated return, do not attach a list of subsidiaries to this form. Only the parent corporation information is required on line 1. Also, for line 3 list only Form 1120 in the "Tax Form Number" column. A subsidiary must file its own Form 2848 for returns that must be filed separately from the consolidated return, such as Form 720, Quarterly Federal Excise Tax Return, Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return, and Form 941, Employer's QUARTERLY Federal Tax Return.

Exempt organizations. Enter the name, address, and EIN of the exempt organization.

Trusts. Enter the name, title, and address of the trustee, and the name and EIN of the trust.

Deceased individuals. For Form 1040, enter the name and SSN (or ITIN) of the decedent as well as the name, title, and address of the decedent's executor or personal representative.

Estates. Enter the name of the decedent as well as the name, title, and address of the decedent's executor or personal representative. For Forms 706, enter the decedent's SSN (or ITIN) for the taxpayer identification number. For all other IRS forms, enter the estate's EIN for the taxpayer identification number, or, if the estate does not have an EIN, enter the decedent's SSN (or ITIN).

Gifts. Enter the name, address, and SSN (or ITIN) of the donor.

Employee plans. Enter the name, address, and EIN or SSN of the plan sponsor. Also, enter the three-digit plan number. If the plan's trust is under examination, see *Trusts*, above. If both the plan and trust are authorizing the same representative, separate Forms 2848 are required.

Line 2. Representative(s)

Enter the full name and mailing address of your representative(s). You may only name individuals who are eligible to practice before the IRS as representatives. Use the identical full name on all submissions and correspondence. If you want to name more than four representatives, write "See attached for additional representatives," in the space to the right of line 2 and attach an additional Form(s) 2848.

If you want to authorize your representative to receive copies of all notices and communications sent to you by the IRS, you must check the box that is provided under the representative's name and address. **No more than two representatives may receive copies of notices and communications sent to you by the IRS.** Do not check the box if you do not want copies of notices and communications sent to your representative(s).

Note. Representatives will not receive forms, publications, and other related materials with the correspondence.

Enter the nine-digit CAF number for each representative. If the IRS has not assigned a CAF number to the representative, enter "None," and the IRS will issue one directly to the representative. The CAF number is a unique nine-digit identification number (not the SSN, EIN, PTIN, or enrollment card number) that the IRS assigns to representatives. The CAF number is not an indication of authority to practice. The representative should use the assigned CAF number on all future powers of attorney. The IRS will not assign CAF numbers for employee plan status determinations or exempt organization application requests.

Enter the PTIN, if applicable, for each representative. If the IRS has not assigned a PTIN, but the representative has applied for one, write "applied for" on the line. Unenrolled return preparers must possess a valid PTIN to represent a taxpayer before the IRS.

Check the appropriate box to indicate if the representative's address, telephone number, or fax number is new since the IRS issued the CAF number.

The postemployment restrictions contained in 18 U.S.C. 207 and in Circular 230, section 10.25, apply to a representative who is a former employee of the federal government. The Treasury Inspector General for Tax Administration may enforce criminal penalties for violations of the restrictions, and the Office of Professional Responsibility may take disciplinary action against the practitioner.

Students in LITCs and the STCP. You must list the lead attorney or CPA as a representative. List the lead attorney or CPA first on line 2, then the student on the next line. Also see *Part II. Declaration of Representative*, later.

Line 3. Acts Authorized

In order for the power of attorney to be valid, you must enter the description of the matter, the tax form number (where applicable), and the year(s) or period(s) (where applicable). For example, you may list "Income, 1040" for calendar year "2010" and "Excise, 720" for "2010" (this entry covers all quarters in 2010). You may list consecutive multiple years or a series of inclusive periods, including quarterly periods, by using "through," "thru," or a hyphen. For example, "2008 thru 2010" or "2nd 2009 - 3rd 2010." For fiscal years, enter the ending year and month, using the YYYYMM format. Do not use a general reference such as "All years," "All periods," or "All taxes." The IRS will return any power of attorney with a general reference. Representation only applies for the years or periods listed on line 3. List on line 3 only tax forms directly related to the taxpayer listed on line 1.

You may list the current year/period and any tax years or periods that have already ended as of the date you sign the power of attorney. You may also list future tax years or periods. **However, the IRS will not record on the CAF system future tax years or periods listed that exceed 3 years from December 31 of the year that the IRS receives the power of attorney.** You must enter the description of the matter, the tax form number, and the future year(s) or period(s). If the matter relates to estate tax, enter the date of the decedent's death instead of the year or period. If the matter relates to an employee plan, include the plan number in the description of the matter.

If the matter is not a tax matter, or if the tax form number or years or periods do not apply to the matter (for example, representation for a penalty or filing a ruling request or a determination letter, or Application for Award for Original Information under section 7623, Closing Agreement on Final Determination Covering Specific

Classification Settlement Program (CSP), Form 8952, Application for Voluntary Classification Settlement Program (VCSP), or FOIA), specifically describe the matter to which the power of attorney pertains (including, if applicable, the name of the employee benefit plan) and enter "Not Applicable" in the appropriate column(s).

Civil penalty representation (including the trust fund recovery penalty) and representation for certain healthcare-related payments. Unless you specifically provide otherwise on line 5b, your authorization of tax matters on line 3 includes representation for penalties, payments, and interest related to a specific tax return. However, if the penalty or payment is not related to a return, you must enter "Civil Penalty," "Section 4980H Shared Responsibility Payment," or otherwise describe the specific penalty or payment for which you are authorizing representation in the "Description of Matter" column on line 3.

Example 1. Joann prepares Form 2848 authorizing Margaret to represent her before the IRS in connection with the examination of her 2015 and 2016 Forms 1040. Margaret is authorized to represent Joann with respect to the accuracy-related penalty and the Section 5000A shared responsibility payment that the revenue agent is proposing for the 2015 tax year.

Example 2. Diana authorizes John to represent her in connection with her Forms 941 and W-2 for 2012. John is authorized to represent her in connection with the penalty for failure to file Forms W-2 that the revenue agent is proposing for 2012.

Example 3. Diana only authorizes John to represent her in connection with her Form 1040 for 2012. John is not authorized to represent Diana when the revenue agent proposes a trust fund recovery penalty against her in connection with the employment taxes owed by her closely-held corporation.

If you are authorizing your representative to represent you *only with respect to penalties and interest due on the penalties*, enter "Civil Penalty" in the "Description of Matter" column and the year(s) or period(s) to which the penalty applies in the "Year(s) or Period(s)" column. Enter "Not Applicable" in the "Tax Form Number" column. You do not have to enter the specific penalty.

Note. If the taxpayer is subject to penalties related to an individual retirement account (IRA) (for example, a penalty for excess contributions), enter "IRA Civil Penalty" on line 3.

Line 4. Specific Use Not Recorded on CAF

Generally, the IRS records powers of attorney on the CAF system. The CAF system is a computer file system containing information regarding the authority of individuals appointed under powers of attorney. The system gives IRS personnel quicker access to authorization information without requesting the original document from the taxpayer or representative. However, a specific-use power of attorney is a one-time or specific-issue grant of authority to a representative or is a power of attorney that does not relate to a specific tax period (except for civil penalties) that the IRS does not record on the CAF. Examples of specific uses not recorded include but are not limited to the following:

- Requests for a private letter ruling or technical advice,
- Applications for an EIN,
- Claims filed on Form 843, Claim for Refund and Request for Abatement,
- Corporate dissolutions,
- Circular 230 Disciplinary Investigations and Proceedings,
- Requests to change accounting methods or periods,
- Applications for recognition of exemption under sections 501(c)(3), 501(a), or 521 (Forms 1023, 1024, or 1028),
- Request for a determination of the qualified status of an employee benefit plan (Forms 5300, 5307, 5316, or 5310),
- Applications for an ITIN filed on Form W-7, Application for IRS Individual Taxpayer Identification Number,
- Applications for an exemption from self-employment tax filed on Form 4361, Application for Exemption From Self-Employment Tax for Use by Ministers, Members of Religious Orders and Christian Science Practitioners,
- Application for Award for Original Information under section 7623,

- Voluntary submissions under the Employee Plans Compliance Resolution System (EPCRS), and
- Freedom of Information Act (FOIA) requests.

Check the box on line 4 if the power of attorney is for a specific use or issue that the IRS will not record on the CAF. If you check the box on line 4, the representative should mail or fax the power of attorney to the IRS office handling the matter. Otherwise, the representative should bring a copy of the power of attorney to each meeting with the IRS.

A specific-use power of attorney will not revoke any prior powers of attorney recorded on the CAF or provided to the IRS in connection with an unrelated specific matter.

Line 5a. Additional Acts Authorized

Use line 5a to modify the acts that your named representative(s) can perform. Check the box for the additional acts authorized and provide details in the space provided (if applicable).

Substituting or adding a representative. Your representative cannot substitute or add another representative without your written permission unless you specifically delegate this authority to your representative by checking the box on line 5a. If you authorize your representative to substitute another representative, the new representative can send in a new Form 2848 with a copy of the Form 2848 you are now signing, and you do not need to sign the new Form 2848.

Disclosure of returns to a third party. A representative cannot execute consents that will allow the IRS to disclose your tax return or return information to a third party unless you specifically delegate this authority to the representative by checking the box on line 5a.

Authority to sign your return. Treasury Regulation section 1.6012-1(a)(5) permits another person to sign an income tax return for you only in the following circumstances:

- (a) Disease or injury,
- (b) Continuous absence from the United States (including absence from Puerto Rico) for a period of at least 60 days prior to the date required by law for filing the return, or
- (c) Specific permission is requested of and granted by the IRS for other good cause.

The IRS may grant authority to sign your income tax return to (1) your representative or (2) an agent (a person other than your representative).

Authorizing your representative. Check the box on line 5a authorizing your representative to sign your income tax return and include the following statement on the lines provided: "This power of attorney is being filed pursuant to 26 CFR 1.6012-1(a)(5), which requires a power of attorney to be attached to a return if a return is signed by an agent by reason of [enter the specific reason listed under (a), (b), or (c) under Authority to sign your return above]."

Authorizing an agent. To authorize an agent who is not your representative, you must do all four of the following:

1. Complete lines 1-3.
2. Check the box on line 4.
3. Check the box on line 5a titled "Sign a return" and write the following statement on the lines provided:

"This power of attorney is being filed pursuant to 26 CFR 1.6012-1(a)(5), which requires a power of attorney to be attached to a return if a return is signed by an agent by reason of [enter the specific reason listed under (a), (b), or (c) under Authority to sign your return above]. No other acts on behalf of the taxpayer are authorized."

4. Sign and date the form. If your agent e-files your return, he or she should attach Form 2848 to Form 8453, U.S. Individual Income Tax Transmittal for an IRS *e-file* Return, and mail it to the address listed in the instructions for Form 8453. If your agent files a paper return, he or she should attach Form 2848 to your return. See [Line 7, Signature of Taxpayer](#), later, for more information on signatures. The agent does not complete Part II of Form 2848.

Other. List any other acts you want your representative to be able to perform on your behalf.

Tax matters partner. The tax matters partner (TMP) (as defined in section 6231(a)(7)) is authorized to perform various acts on behalf of the partnership. The following are examples of acts the TMP cannot delegate to the representative:

- Binding nonnotice partners to a settlement agreement under section 6224 and, under certain circumstances, binding all partners to a settlement agreement under Tax Court Rule 248, and
- Filing a request for administrative adjustment on behalf of the partnership under section 6227.

Line 5b. Specific Acts Not Authorized

List the act or acts you do not want your representative(s) to perform on your behalf.

Line 6. Retention/Revocation of Prior Power(s) of Attorney

If the IRS records this power of attorney on the CAF system, it generally will revoke any earlier power of attorney previously recorded on the system for the same matter. If this power of attorney is for a specific use or is not recorded on the CAF, this power of attorney will only revoke an earlier power of attorney that is on file with the same office and for the same matters.

Example. You previously provided the IRS Office of Chief Counsel with a power of attorney authorizing Attorney A to represent you in a Private Letter Ruling (PLR) matter. Now, several months later you decide you want to have Attorney B handle this matter for you. By providing the IRS Office of Chief Counsel with a power of attorney designating Attorney B to handle the same PLR matter, you are revoking the earlier power of attorney authorizing Attorney A to represent you.

If you do not want to revoke any existing power(s) of attorney, check the box on line 6 and attach a copy of the power(s) of attorney. Filing Form 2848 will not revoke any Form 8821 that is in effect.

Line 7. Signature of Taxpayer

Individuals. You must sign and date the power of attorney. If you filed a joint return, your spouse must execute his or her own power of attorney on a separate Form 2848 to designate a representative.

Corporations or associations. An officer with the legal authority to bind the corporation or association must sign and enter his or her exact title.

Partnerships. All partners must sign and enter their exact titles. If one partner is authorized to act in the name of the partnership, only that partner is required to sign and enter his or her title. A partner is authorized to act in the name of the partnership if, under state law, the partner has authority to bind the partnership. A copy of such authorization must be attached. For purposes of executing Form 2848, the TMP is authorized to act in the name of the partnership. However, see *Tax matters partner*, earlier. For dissolved partnerships, see 26 CFR 601.503(c)(6).

Estates. If there is more than one executor, only one co-executor having the authority to bind the estate is required to sign. See 26 CFR 601.503(d).

Employee plans. If the plan is listed as the taxpayer on line 1, a duly authorized individual with the authority to bind the plan must sign and enter that individual's exact title. If the trust is the taxpayer listed on line 1, a trustee having the authority to bind the trust must sign with the title of trustee entered. Complete and attach Form 56, Notice Concerning Fiduciary Relationship, to identify the current trustee.

All others. If the taxpayer is a dissolved corporation, deceased individual, insolvent, or a person for whom or by whom a fiduciary (a trustee, guarantor, receiver, executor, or administrator) has been appointed, see 26 CFR 601.503(d).

Note. Generally, the taxpayer signs first, granting the authority and then the representative signs, accepting the authority granted. In this situation, for domestic authorizations, the representative must sign within 45 days from the date the taxpayer signed (60 days for authorizations from taxpayers residing abroad).

If the representative signs first, the taxpayer does not have a required time limit for signing.

Part II. Declaration of Representative

The representative(s) you name must sign and date this declaration and enter the designation (for example, items a-r) under which he or she is authorized to practice before the IRS. Representatives must sign in the order listed in line 2. In addition, the representative(s) must list the following in the "Licensing jurisdiction (state) or other licensing authority" and "Bar, license, certification, registration, or enrollment number" columns unless noted otherwise:

- a Attorney—Enter the two-letter abbreviation for the state (for example, "NY" for New York) in which admitted to practice and associated bar or license number, if any.
- b Certified Public Accountant—Enter the two-letter abbreviation for the state (for example, "CA" for California) in which licensed to practice and associated certification or license number, if any.
- c Enrolled Agent—Enter the enrollment card number in the block provided.
- d Officer—Enter the title of the officer (for example, President, Vice President, or Secretary).
- e Full-Time Employee—Enter title or position (for example, Comptroller or Accountant).
- f Family Member—Enter the relationship to the taxpayer (must be a spouse, parent, child, brother, sister, grandparent, grandchild, step-parent, step-child, step-brother, or step-sister).
- g Enrolled Actuary—Enter the enrollment card number issued by the Joint Board for the Enrollment of Actuaries.
- h Unenrolled Return Preparer—Enter your PTIN.
- k Student—Enter LITC or STCP.
- r Enrolled Retirement Plan Agent—Enter the enrollment card number issued by the Return Preparer Office.

Students in LITCs and the STCP. You must receive permission to represent taxpayers before the IRS by virtue of your status as a law, business, or accounting student working in a Low Income Taxpayer Clinic or the Student Tax Clinic Program under section 10.7(d) of Circular 230. Be sure to attach a copy of the letter from the Taxpayer Advocate Service authorizing practice before the IRS.

Note. Students who have been granted the ability to practice by a special appearance authorization under section 10.7(d) of Circular 230 may, subject to any limitations set forth in the letter from the Taxpayer Advocate Service, fully represent taxpayers before any IRS office and are eligible to perform any and all acts listed on a properly executed Form 2848.

For each separate representation, at the end of 130 days after the taxpayer's signature date, the CAF will automatically purge the student practitioner as the taxpayer's representative.



Any individual may represent an individual or entity before personnel of the IRS when such representation occurs outside the United States. Individuals acting as representatives must sign and date the declaration; leave the "Licensing jurisdiction (state) or other licensing authority" column blank. See section 10.7(c)(1)(vii) of Circular 230.

Representative's powers of attorney recorded on the CAF.

Representatives may receive a list of their powers of attorney recorded on the CAF by following the instructions for submitting requests at www.irs.gov by clicking the link "Freedom of Information Act" at the bottom of the page, then clicking the link "Routine access to IRS Records," and then clicking the link "CAF Client Listing Request."

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws. Form 2848 is provided by the IRS for your convenience and its use is voluntary. If you choose to designate a representative to act on your behalf, you must provide the requested information. Section 6109 requires you to provide your identifying number; section 7803 authorizes us to collect the other information. We use this information to properly identify you and your designated representative and determine the extent of the representative's authority. Failure to provide the information requested may delay or prevent honoring your Power of Attorney designation.

The IRS may provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, the

District of Columbia, and U.S. possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

The time needed to complete and file Form 2848 will vary depending on individual circumstances. The estimated average time is: **Recordkeeping**, 11 min.; **Learning about the law or the form**, 53 min.; **Preparing the form**, 77 min.; **Copying and sending the form to the IRS**, 58 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 2848 simpler, we would be happy to hear from you. You can send your comments from www.irs.gov/formspubs. Click on "More Information" and then on "Give us feedback." Or you can send your comments to the Internal Revenue Service, Tax Forms and Publications, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send Form 2848 to this address. Instead, see *Where To File*, earlier.

<<DATE>>

Internal Revenue Service
<<ADDRESS FOR YOUR CAF
UNIT >>
Fax: <<FAX FOR YOUR CAF UNIT>>

Re: <<CLIENT NAME>>
TIN: <<SOCIAL SECURITY NUMBER>>

Dear Sirs:

A Power of Attorney, Form 2848, was filed by the above referenced taxpayer identifying us as their powers of attorney for <<TYPE OF TAX (income, payroll etc.)>> tax matters for <<YEARS COVERED UNDER POWER OF ATTORNEY>> as shown in part 3 of Form 2848.

Please consider this letter our request, pursuant to Reg. 601.505, to withdraw this power of attorney effective this date, <<CURRENT DATE>>. Please remove our names from the list of persons authorized to receive information in the matter.

If you have any questions concerning this matter or need additional information or clarification on any point, please do not hesitate to contact us. Thank you for your prompt attention to this matter.

Sincerely,

<<NAMES AND SIGNATURES OF ALL REPRESENTITIVES ON ORIGINAL POA>>

Tax Information Authorization

► Information about Form 8821 and its instructions is at www.irs.gov/form8821.
 ► Do not sign this form unless all applicable lines have been completed.
 ► Do not use Form 8821 to request copies of your tax returns or to authorize someone to represent you.

OMB No. 1545-1165
For IRS Use Only
 Received by:
 Name _____
 Telephone _____
 Function _____
 Date _____

1 Taxpayer information. Taxpayer must sign and date this form on line 7.

Taxpayer name and address	Taxpayer identification number(s)
	Daytime telephone number
	Plan number (if applicable)

2 Appointee. If you wish to name more than one appointee, attach a list to this form. **Check here if a list of additional appointees is attached** ►

Name and address	CAF No. _____
	PTIN _____
	Telephone No. _____
	Fax No. _____
	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

3 Tax Information. Appointee is authorized to inspect and/or receive confidential tax information for the type of tax, forms, periods, and specific matters you list below. See the line 3 instructions.

(a) Type of Tax Information (Income, Employment, Payroll, Excise, Estate, Gift, Civil Penalty, Sec. 4980H Payments, etc.)	(b) Tax Form Number (1040, 941, 720, etc.)	(c) Year(s) or Period(s)	(d) Specific Tax Matters

4 Specific use not recorded on Centralized Authorization File (CAF). If the tax information authorization is for a specific use not recorded on CAF, check this box. See the instructions. If you check this box, skip lines 5 and 6 ►

- 5 Disclosure of tax information** (you must check a box on line 5a or 5b unless the box on line 4 is checked):
- a If you want copies of tax information, notices, and other written communications sent to the appointee on an ongoing basis, check this box ►
 - Note.** Appointees will no longer receive forms, publications, and other related materials with the notices.
 - b If you do not want any copies of notices or communications sent to your appointee, check this box ►

6 Retention/revocation of prior tax information authorizations. If the line 4 box is checked, skip this line. If the line 4 box is not checked, the IRS will automatically revoke all prior Tax Information Authorizations on file unless you check the line 6 box and attach a copy of the Tax Information Authorization(s) that you want to retain. ►

To revoke a prior tax information authorization(s) without submitting a new authorization, see the line 6 instructions.

7 Signature of taxpayer. If signed by a corporate officer, partner, guardian, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute this form with respect to the tax matters and tax periods shown on line 3 above.

► IF NOT COMPLETE, SIGNED, AND DATED, THIS TAX INFORMATION AUTHORIZATION WILL BE RETURNED.
 ► DO NOT SIGN THIS FORM IF IT IS BLANK OR INCOMPLETE.

Signature	Date
Print Name	Title (if applicable)

Instructions for Form 8821

(Rev. March 2015)



Department of the Treasury
Internal Revenue Service

Tax Information Authorization

Section references are to the Internal Revenue Code unless otherwise noted.

General Instructions

Future Developments. For the latest information about developments related to Form 8821 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form8821.

Purpose of Form

Form 8821 authorizes any individual, corporation, firm, organization, or partnership you designate to inspect and/or receive your confidential information verbally or in writing for the type of tax and the years or periods you list on Form 8821. Form 8821 is also used to delete or revoke prior tax information authorizations. See the instructions for [line 6](#), later.

You may file your own tax information authorization without using Form 8821, but it must include all the information that is requested on Form 8821.

Form 8821 does not authorize your appointee to speak on your behalf; to execute a request to allow disclosure of return or return information to another third party; to advocate your position with respect to federal tax laws; to execute waivers, consents, closing agreements; or represent you in any other manner before the IRS. Use Form 2848, Power of Attorney and Declaration of Representative, to authorize an individual to represent you before the IRS. The appointee may not substitute another party as your authorized designee.

Where To File Chart

IF you live in...	THEN use this address...	Fax number*
Alabama, Arkansas, Connecticut, Delaware, District of Columbia, Florida, Georgia, Illinois, Indiana, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Mississippi, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, or West Virginia	Internal Revenue Service Memphis Accounts Management Center 5333 Getwell Road, Stop 8423 Memphis, TN 38118	855-214-7519
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Iowa, Kansas, Minnesota, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wisconsin, or Wyoming	Internal Revenue Service 1973 N. Rulon White Blvd. MS 6737 Ogden, UT 84201	855-214-7522
All APO and FPO addresses, American Samoa, nonpermanent residents of Guam or the U.S. Virgin Islands**, Puerto Rico (or if excluding income under Internal Revenue Code section 933), a foreign country, U.S. citizens and those filing Form 2555, 2555-EZ, or 4563.	Internal Revenue Service International CAF Team 2970 Market Street MS:3-E08.123 Philadelphia, PA 19104	855-772-3156 267-941-1017 (Outside the United States)

* These numbers may change without notice. For updates, go to www.irs.gov/form8821 and search under "Recent Developments."

**Permanent residents of Guam should use Department of Taxation, Government of Guam, P.O. Box 23607, GMF, GU 96921; permanent residents of the U.S. Virgin Islands should use V.I. Bureau of Internal Revenue, 6115 Estate Smith Bay, St. Thomas, V.I. 00802.

Authorizations listed on prior Forms 8821 are automatically revoked unless you attach copies of your prior Forms 8821 to your new submissions.



Your appointee is never allowed to endorse or negotiate a taxpayer's refund check or receive a taxpayer's refund via direct deposit.

Need a copy of tax return information? Go to irs.gov and click on "Get Transcript of Your Tax Records" under "Tools" to obtain and print a transcript of your past tax returns, or request the transcript be mailed to you. IRS transcripts of your tax return are often used instead of a copy of the actual tax return to validate income and tax filing status for mortgage applications, student and small business loan applications, and during tax preparation.

You may also request transcript information by mail by completing Form 4506-T, Request for Transcript of Tax Return, or Form 4506-TEZ, Short Form Request for Individual Tax Return Transcript.

If you want a photocopy of an original tax return, use Form 4506, Request for Copy of Tax Return. There is a fee for each return ordered, which must be paid with your request.

When a properly executed Form 8821 is on file with the IRS, your appointee can also get on-line tax information through e-Services - Online Tools for Tax Professionals at irs.gov.

Form 56. Use Form 56, Notice Concerning Fiduciary Relationship, to notify the IRS of the existence of a fiduciary relationship. A fiduciary (trustee, executor

administrator, receiver, or guardian) stands in the position of a taxpayer and acts as the taxpayer, not as a representative. A fiduciary may authorize an individual to represent or perform certain acts on behalf of the person or entity by filing a power of attorney that names the eligible individual(s) as representative(s) for the person or entity. Because the fiduciary stands in the position of the person or entity, the fiduciary must sign the power of attorney on behalf of the person or entity.

When To File

If you are submitting Form 8821 to authorize disclosure of your confidential tax information for a purpose other than addressing or resolving a tax matter with the IRS (e.g., for income verification required by a lender), the IRS must receive the Form 8821 within 120 days of the taxpayer's signature date on the form. This 120-day requirement does not apply to a Form 8821 submitted to authorize disclosure for the purpose of assistance with a tax matter with the IRS.

Where To File

If you check the box on line 4, mail or fax Form 8821 to the IRS office handling the specific matter. Otherwise, mail or fax Form 8821 directly to the IRS address according to the [Where To File Chart](#), earlier.

Taxpayer Identification Number (TIN)

A TIN is used to confirm the identity of a taxpayer and identify the taxpayer's return and return information. It is important that you furnish your correct name, social security number (SSN), individual taxpayer identification number (ITIN), and/or employer identification number (EIN).

Partnership Items

A tax matters partner is authorized to perform certain acts on behalf of an affected partnership. Rules governing the use of Form 8821 do not replace any provisions of law concerning the tax treatment of partnership items.

Appointee Address Change

If your appointee's address changes, a new Form 8821 is not required. The appointee can provide the IRS with the new information by sending written notification of the new address to the location where the Form 8821 was filed. Your appointee must sign and date the written notice of address change.

Specific Instructions

Line 1. Taxpayer Information

Individual. Enter your name, TIN, and your street address in the space provided. Do not enter your appointee's name or address information in the Taxpayer Information box. If a return is a joint return, the appointee(s) identified will only be authorized for you. Your spouse, or former spouse, must submit a separate Form 8821 to designate an appointee.

Corporation, partnership, or association. Enter the name, EIN, and business address.

Employee plan or exempt organization. Enter the name, address, and EIN or SSN of the plan sponsor/plan name, exempt organization or bond issuer. Enter the three-digit plan number when applicable. If you are the plan's trustee and you are authorizing the IRS to disclose the tax information of the plan's trust, see the instructions relating to the trust.

Trust. Enter the name, title, and address of the trustee, and the name and EIN of the trust.

Estate. Enter the name and address of the estate. If the estate does not have a separate identification number, enter the decedent's SSN or ITIN.

Line 2. Appointee

Enter your appointee's full name. Use the identical full name on all submissions and correspondence. Enter the nine-digit CAF number for each appointee. If an appointee has a CAF number for any previously filed Form 8821 or power of attorney (Form 2848), use that number. If a CAF number has not been assigned, enter "NONE," and the IRS will issue one directly to your appointee. The IRS does not assign CAF numbers to requests for employee plans and exempt organizations.

If you want to name more than one appointee, check the box on line 2, and attach a list of appointees to Form 8821. Provide the address, and requested numbers for each appointee named.

If Form 8821 is being submitted for the sole purpose of updating the appointee's address or telephone/fax number, check the applicable box.

Line 3. Tax Information

Enter the type of tax information, the tax form number, the years or periods, and the specific matter. For example, you may list "Income, 1040" for calendar year "2014" or "Excise, 720" for "2014" (this covers all quarters in 2014).

For multiple years or a series of inclusive periods, including quarterly periods, you may enter, for example, "2012 thru 2014" or "2nd 2013-3rd 2014." For fiscal years, enter the ending year and month, using the YYYYMM format.

Do not use a general reference such as "All years," "All periods," or "All taxes." Any tax information authorization with a general reference will be returned.

You may list the current year/period and any tax years or periods that have already ended as of the date you sign the tax information authorization. You may also list future tax years or periods. **However, the IRS will not record on the CAF system future tax years or periods listed that exceed 3 years from December 31 of the year that the IRS receives the tax information authorization.**

You must enter the description of the matter, the tax form number, and the future year(s) or period(s). If the matter relates to estate tax, enter the date of the decedent's death instead of the year or period. If the matter relates to an employee plan, include the plan number in the description of the matter.

If you appoint someone only with respect to a penalty and interest due on that penalty, enter "civil penalty" in

column (a), and if applicable, enter the tax year(s) for the penalty. Enter "NA" (not applicable) in column (b). You do not have to enter the specific penalty.

If the taxpayer is subject to penalties related to an individual retirement account (IRA) enter "IRA civil penalty" in column (a).

Note. If Form W-2 is listed on line 3, then the appointee is entitled to receive taxpayer notices regarding any civil penalties and payments related to that Form W-2. A Form 8821 that lists a particular tax return will also entitle the appointee to receive the taxpayer notices regarding any return-related civil penalties and payments. For example, if Form 1040 is listed, the appointee is entitled to receive taxpayer notices regarding the section 5000A individual shared responsibility payment. Specific reference to those penalties and payments is not required. However, any civil penalty or healthcare-related payment that is not return-related, such as the section 4980H employer shared responsibility payment, the annual fee for branded prescription drug sales under section 9008 of the Affordable Care Act (ACA), or health insurance provider fee under section 9010 of the ACA, is not covered by the Form 8821 unless column (a) references "civil penalties" or the name of a specific penalty or payment.

Column (d). Enter any specific information you want the IRS to provide. Examples of column (d) information: lien information, balance due amount, a specific tax schedule, section 4980H employer shared responsibility payment information, or a tax liability.

Enter "not applicable" in column (d) if you are not limiting your appointee's authority to inspect and/or receive all confidential tax information described in columns (a), (b), and (c).

For requests regarding Form 8802, Application for United States Residency Certification, enter "Form 8802" in column (d) and check the specific box on line 4. Also, enter the appointee's information as instructed on Form 8802.

Line 4. Specific Use Not Recorded on CAF

Generally, the IRS records all tax information authorizations on the CAF system. However, authorizations relating to certain issues are not recorded. Check the box on line 4 if Form 8821 is being submitted for any of the following reasons.

1. Requests to disclose information to loan companies or educational institutions.
2. Requests to disclose information to federal or state agency investigators for background checks.
3. Requests for information regarding the following forms:
 - a. Form SS-4, Application for Employer Identification Number,
 - b. Form W-2 Series,
 - c. Form W-4, Employee's Withholding Allowance Certificate,
 - d. Form W-7, Application for IRS Individual Taxpayer Identification Number,

- e. Form 843, Claim for Refund and Request for Abatement,
- f. Form 966, Corporate Dissolution or Liquidation,
- g. Form 1096, Annual Summary and Transmittal of U.S. Information Returns,
- h. Form 1098, Mortgage Interest Statement,
- i. Form 1099 Series,
- j. Form 1128, Application to Adopt, Change or Retain a Tax Year,
- k. Form 2553, Election by a Small Business Corporation, or
- l. Form 4361, Application for Exemption From Self-Employment Tax for Use by Ministers, Members of Religious Orders and Christian Science Practitioners.

If you check the box on line 4, your appointee should mail or fax Form 8821 to the IRS office handling the matter. Otherwise, your appointee should bring a copy of Form 8821 to each appointment to inspect or receive information. A specific-use tax information authorization will not revoke any prior tax information authorizations.

Line 5. Disclosure of Tax Information

The IRS will send copies of notices and communications to no more than two appointees. If you check the box for line 5a and the IRS has a prior Form 2848 or 8821 from you that authorized other appointees to receive copies of notices and communications for the same tax and tax years, the IRS will stop sending notices and communications to the appointees designated on the prior Form 2848 or 8821.

Line 6. Retention/Revocation of Prior Tax Information Authorizations

If the line 4 box is checked, skip line 6. If line 4 is not checked, the IRS will automatically revoke all prior tax information authorizations on file unless you instruct otherwise. If you do not want a prior tax information authorization submission to be revoked, you must attach a copy of the tax information authorization that you want to retain and check the line 6 box.

Revocation request. If you want to revoke a prior tax information authorization without submitting a new authorization, write "REVOKE" across the top of the particular authorization that you want to revoke. Provide a current taxpayer signature and date under the original signature that was provided on line 7.

If you do not have a copy of the tax information authorization you want to revoke, send a notification to the IRS. In the notification:

1. State that the authority of the appointee is revoked,
2. List the name and address of each appointee whose authority is being revoked,
3. List the tax matters and tax periods, and
4. Sign and date the notification.

If you are completely revoking the authority of the appointee, state "revoke all years/periods" instead of listing the specific tax matters, years, or periods.

To revoke a specific use tax information authorization, send the tax information authorization or notification of revocation to the IRS office handling your case, using the above instructions.

Line 7. Signature of Taxpayer

Individual. You must sign and date the authorization. If a joint return has been filed, your spouse must execute his or her own authorization on a separate Form 8821 to designate an appointee.

Corporation. Generally, Form 8821 can be signed by:

1. An officer having authority under applicable state law to bind the corporation,
2. Any person designated by the board of directors or other governing body,
3. Any officer or employee on written request by any principal officer and attested to by the secretary or other officer, and
4. Any other person authorized to access information under section 6103(e)(1)(D), except for a person described in section 6103(e)(1)(D)(iii) (bona fide shareholders of record owning 1% or more of the outstanding stock of the corporation).

Partnership. Generally, Form 8821 can be signed by any person who was a member of the partnership during any part of the tax period covered by Form 8821. See *Partnership Items*, earlier. If the Form 8821 covers more than one tax year or tax period, the person must have been a member of the partnership for all or part of each tax year or period covered by Form 8821.

Employee plan. If the plan is listed as the taxpayer on line 1, a duly authorized individual having authority to bind the taxpayer must sign and that individual's exact title must be entered.

Trust. A trustee having the authority to bind the trust must sign with the title of trustee entered. If the trust has not previously submitted a completed Form 56, Notice Concerning Fiduciary Relationship, identifying the current trustee, the trust must submit a Form 56 to identify the current trustee.

Estate. An executor having the authority to bind the estate must sign. A Form 56 should be filed to identify the executor. If there is more than one executor, only one executor having the authority to bind the estate is required to sign. See Regulations section 601.503(d).

All others. See section 6103(e) if the taxpayer has died, is insolvent, is a dissolved corporation, or if a trustee, guardian, executor, receiver, or administrator is acting for the taxpayer.

Privacy Act and Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. Form 8821 authorizes the IRS to disclose your confidential tax information to the person you appoint. This form is provided for your convenience and its use is voluntary. The information is used by the IRS to determine what confidential tax information your appointee can inspect and/or receive. Section 6103(c) and its regulations require you to provide this information if you want to designate an appointee to inspect and/or receive your confidential tax information. Under section 6109, you must disclose your identification number. If you do not provide all the information requested on this form, we may not be able to honor the authorization. Providing false or fraudulent information may subject you to penalties.

We may disclose this information to the Department of Justice for civil or criminal litigation, and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping**, 6 min.; **Learning about the law or the form**, 12 min.; **Preparing the form**, 24 min.; **Copying and sending the form to the IRS**, 20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 8821 simpler, we would be happy to hear from you. You can send your comments from www.irs.gov/formspubs. Click on "More Information" and then on "Give us feedback." Or you can send your comments to the Internal Revenue Service, Tax Forms and Publications, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. **Do not** send Form 8821 to this address. Instead, see the [Where To File Chart](#), earlier.

Tax Liabilities
As of January 31, 20XX

Year	AGI	Taxable Income	Tax	Interest	Penalty	Payments	Tax Liabilities	Comments
2009	\$ 33,977.00	\$ 24,627.00	\$ 3,276.00	\$ 875.78	\$ 1,349.82	\$ 569.00	\$ 4,932.60	Placed in CNC 10-17-2011
2010	\$ 31,312.00	\$ 21,962.00	\$ 2,878.00	\$ 306.05	\$ 628.25	\$ 1,768.00	\$ 2,044.30	Levy with CDP issued 12-9-2015
2011	\$ 30,559.00	\$ 21,059.00	\$ 2,736.00	\$ -	\$ -	\$ 2,736.00	\$ -	Overpayment credited to 2004
Totals			<u>\$ 8,890.00</u>	<u>\$ 1,181.83</u>	\$ 1,978.07	<u>\$ 5,073.00</u>	<u>\$ 6,976.90</u>	

This Product Contains Sensitive Taxpayer Data

Account Transcript

Request Date: 01-31-13
Response Date: 01-31-13
Tracking Number:

FORM NUMBER: 1040A
TAX PERIOD: Dec. 31, 2011

TAXPAYER IDENTIFICATION
NUMBER:

NIAGARA FALLS, NY

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE:	0.00	
ACCRUED INTEREST:	0.00	AS OF: Feb. 15, 2013
ACCRUED PENALTY:	0.00	AS OF: Feb. 15, 2013

ACCOUNT BALANCE PLUS ACCRUALS
(this is not a payoff amount): 0.00

** INFORMATION FROM THE RETURN OR AS ADJUSTED **

EXEMPTIONS:	01	
FILING STATUS:	Single	
ADJUSTED GROSS INCOME:	30,559.00	
TAXABLE INCOME:	21,059.00	
TAX PER RETURN:	2,736.00	
SE TAXABLE INCOME TAXPAYER:	0.00	
SE TAXABLE INCOME SPOUSE:	0.00	
TOTAL SELF EMPLOYMENT TAX:	0.00	

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER)	Apr. 11, 2013
PROCESSING DATE	May 06, 2013

TRANSACTIONS

CODE EXPLANATION OF TRANSACTION	CYCLE DATE	AMOUNT
---------------------------------	------------	--------

150	Tax return filed	20131605	05-06-2013	\$2,736.00
	n/a			
806	W-2 or 1099 withholding		04-15-2012	-\$3,165.00
960	Appointed representative		12-05-2011	\$0.00
460	Extension of time to file tax return ext. Date 10-15-2012		04-15-2012	\$0.00
140	Inquiry for non-filing of tax return		03-19-2013	\$0.00
971	Notice issued CP 0059		04-08-2013	\$0.00
826	Credit transferred out to 1040 200412		04-15-2012	\$429.00
971	Notice issued CP 0049		05-06-2013	\$0.00
960	Appointed representative		07-30-2014	\$0.00
961	Removed appointed representative		01-07-2016	\$0.00

This Product Contains Sensitive Taxpayer Data

This Product Contains Sensitive Taxpayer Data

Account Transcript

Request Date: 01-31-
Response Date: 01-31-
Tracking Number:

FORM NUMBER: 1040
TAX PERIOD: Dec. 31, 2010

TAXPAYER IDENTIFICATION
NUMBER:

NIAGARA FALLS, NY

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE:	1,518.71	
ACCRUED INTEREST:	281.39	AS OF: Feb. 13,
ACCRUED PENALTY:	244.20	AS OF: Feb. 13,

ACCOUNT BALANCE PLUS ACCRUALS (this is not a payoff amount):	2,044.30
-----------------------------------------------------------------	----------

** INFORMATION FROM THE RETURN OR AS ADJUSTED **

EXEMPTIONS:	01
FILING STATUS:	Single
ADJUSTED GROSS INCOME:	31,312.00
TAXABLE INCOME:	21,962.00
TAX PER RETURN:	2,878.00
SE TAXABLE INCOME TAXPAYER:	0.00
SE TAXABLE INCOME SPOUSE:	0.00
TOTAL SELF EMPLOYMENT TAX:	0.00

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER)	Aug. 30, 2011
PROCESSING DATE	Sep. 26, 2011

TRANSACTIONS

CODE EXPLANATION OF TRANSACTION	CYCLE DATE	AMOUNT
---------------------------------	------------	--------

150	Tax return filed	20113708	09-26-2011	\$2,878.00
	n/a			
806	W-2 or 1099 withholding		04-15-2011	-\$1,368.00
960	Appointed representative		02-02-2011	\$0.00
960	Appointed representative		05-16-2011	\$0.00
766	Credit to your account		04-15-2011	-\$400.00
170	Penalty for not pre-paying tax	20113708	09-26-2011	\$21.00
166	Penalty for filing tax return after the due date	20113708	09-26-2011	\$249.75
276	Penalty for late payment of tax	20113708	09-26-2011	\$33.30
196	Interest charged for late payment	20113708	09-26-2011	\$24.66
971	Notice issued CP 0014		09-26-2011	\$0.00
530	Balance due account currently not collectable		10-17-2011	\$0.00
582	Lien placed on assets due to balance owed		11-15-2011	\$0.00
582	Lien placed on assets due to balance owed		11-18-2011	\$0.00
360	Fees and other expenses for collection		12-12-2011	\$80.00
971	Issued notice of lien filing and right to Collection Due Process hearing		11-22-2011	\$0.00
537	Account currently considered collectable		05-06-2013	\$0.00
971	Tax period blocked from automated levy program		07-29-2013	\$0.00
971	Collection due process Notice of Intent to Levy -- issued		12-09-2015	\$0.00
971	Collection due process Notice of Intent to Levy -- return receipt signed		12-15-2015	\$0.00
961	Removed appointed representative		01-07-2016	\$0.00

This Product Contains Sensitive Taxpayer Data

This Product Contains Sensitive Taxpayer Data

Account Transcript

Request Date: 01-31-
Response Date: 01-31-
Tracking Number:

FORM NUMBER: 1040A
TAX PERIOD: Dec. 31, 2009

TAXPAYER IDENTIFICATION
NUMBER:

NIAGARA FALLS, NY

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE:	3,553.49	
ACCRUED INTEREST:	797.10	AS OF: Feb. 13,
ACCRUED PENALTY:	582.01	AS OF: Feb. 13,

ACCOUNT BALANCE PLUS ACCRUALS (this is not a payoff amount):	4,932.60
-----------------------------------------------------------------	----------

** INFORMATION FROM THE RETURN OR AS ADJUSTED **

EXEMPTIONS:	01
FILING STATUS:	Single
ADJUSTED GROSS INCOME:	33,977.00
TAXABLE INCOME:	24,627.00
TAX PER RETURN:	3,276.00
SE TAXABLE INCOME TAXPAYER:	0.00
SE TAXABLE INCOME SPOUSE:	0.00
TOTAL SELF EMPLOYMENT TAX:	0.00

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER)	Oct. 05, 2010
PROCESSING DATE	Nov. 15, 2010

TRANSACTIONS

CODE EXPLANATION OF TRANSACTION	CYCLE DATE	AMOUNT
---------------------------------	------------	--------

150	Tax return filed	20104408	11-15-2010	\$3,276.00
	n/a			
806	W-2 or 1099 withholding		04-15-2010	-\$169.00
766	Credit to your account		04-15-2010	-\$400.00
170	Penalty for not pre-paying tax	20104408	11-15-2010	\$64.00
166	Penalty for filing tax return after the due date	20104408	11-15-2010	\$609.07
276	Penalty for late payment of tax	20104408	11-15-2010	\$94.74
196	Interest charged for late payment	20104408	11-15-2010	\$78.68
971	Notice issued CP 0014		11-15-2010	\$0.00
971	Collection due process Notice of Intent to Levy -- issued		11-30-2010	\$0.00
582	Lien placed on assets due to balance owed		12-10-2010	\$0.00
971	Collection due process Notice of Intent to Levy -- return receipt signed		12-14-2010	\$0.00
971	Issued notice of lien filing and right to Collection Due Process hearing		12-14-2010	\$0.00
960	Appointed representative		02-02-2011	\$0.00
960	Appointed representative		05-16-2011	\$0.00
530	Balance due account currently not collectable		10-17-2011	\$0.00
537	Account currently considered collectable		05-06-2013	\$0.00
971	Tax period blocked from automated levy program		07-29-2013	\$0.00
961	Removed appointed representative		01-07-2016	\$0.00

This Product Contains Sensitive Taxpayer Data



Internal Revenue Service
United States Department of the Treasury

This Product Contains Sensitive Taxpayer Data

Wage and Income Transcript

Request Date: 01-31-
Response Date: 01-31-
Tracking Number:

SSN Provided:

Tax Period Requested: December,

Form W-2 Wage and Tax Statement

Employer:

Employer Identification Number (EIN):
NEW YORK STATE CATHOLIC HEALTH PLAN
95 25 QUEENS BLVD
REGO PARK, NY 11374-0000

Employee:

Employee's Social Security Number:

BUFFALO, NY

Submission Type:	Original document
Wages, Tips and Other Compensation:	\$18,475.00
Federal Income Tax Withheld:	\$1,323.00
Social Security Wages:	\$18,775.00
Social Security Tax Withheld:	\$1,164.00
Medicare Wages and Tips:	\$18,775.00
Medicare Tax Withheld:	\$272.00
Social Security Tips:	\$0.00
Allocated Tips:	\$0.00
Dependent Care Benefits:	\$0.00
Deferred Compensation:	\$300.00
Code "Q" Nontaxable Combat Pay:	\$0.00
Code "W" Employer Contributions to a Health Savings Account:	\$0.00
Code "Y" Deferrals under a section 409A nonqualified Deferred Compensation plan:	\$0.00
Code "Z" Income under section 409A on a nonqualified Deferred Compensation plan:	\$0.00
Code "R" Employer's Contribution to MSA:	\$0.00
Code "S" Employer's Contribution to Simple Account:	\$0.00
Code "T" Expenses Incurred for Qualified Adoptions:	\$0.00
Code "V" Income from exercise of non-statutory stock options:	\$0.00
Code "AA" Designated Roth Contributions under a Section 401(k) Plan:	\$0.00
Code "BB" Designated Roth Contributions under a Section 403(b) Plan:	\$0.00

Code "DD" Cost of Employer-Sponsored Health Coverage:	\$7,391.00
Code "EE" Designated ROTH Contributions Under a Governmental Section 457(b) Plan:	\$0.00
Third Party Sick Pay Indicator:	Unanswered
Retirement Plan Indicator:	Yes
Statutory Employee:	Not Statutory Employee
W2 Submission Type:	Original
W2 WHC SSN Validation Code:	Correct SSN

Form W-2 Wage and Tax Statement

Employer:

Employer Identification Number (EIN):
 COMPUTER TASK GROUP
 700 DELAWARE AVENUE
 BUFFALO, NY 14209-0000

Employee:

Employee's Social Security Number:

Submission Type:	Original document
Wages, Tips and Other Compensation:	\$9,785.00
Federal Income Tax Withheld:	\$900.00
Social Security Wages:	\$9,785.00
Social Security Tax Withheld:	\$606.00
Medicare Wages and Tips:	\$9,785.00
Medicare Tax Withheld:	\$141.00
Social Security Tips:	\$0.00
Allocated Tips:	\$0.00
Dependent Care Benefits:	\$0.00
Deferred Compensation:	\$0.00
Code "Q" Nontaxable Combat Pay:	\$0.00
Code "W" Employer Contributions to a Health Savings Account:	\$0.00
Code "Y" Deferrals under a section 409A nonqualified Deferred Compensation plan:	\$0.00
Code "Z" Income under section 409A on a nonqualified Deferred Compensation plan:	\$0.00
Code "R" Employer's Contribution to MSA:	\$0.00
Code "S" Employer's Contribution to Simple Account:	\$0.00
Code "T" Expenses Incurred for Qualified Adoptions:	\$0.00
Code "V" Income from exercise of non-statutory stock options:	\$0.00
Code "AA" Designated Roth Contributions under a Section 401(k) Plan:	\$0.00
Code "BB" Designated Roth Contributions under a Section 403(b) Plan:	\$0.00
Code "DD" Cost of Employer-Sponsored Health Coverage:	\$0.00
Code "EE" Designated ROTH Contributions Under a Governmental Section 457(b) Plan:	\$0.00
Third Party Sick Pay Indicator:	Unanswered
Retirement Plan Indicator:	Unanswered
Statutory Employee:	Not Statutory Employee
W2 Submission Type:	Original
W2 WHC SSN Validation Code:	Correct SSN

Form 1098-E Student Loan Interest Statement

Recipient/Lender:

Recipient's Federal Identification Number (FIN):
NELNET LOAN SERVICES
P O BOX 82561
LINCOLN, NE 68501-2561

Borrower:

Borrower's Social Security Number: .

BUFFALO, NY

Submission Type: Original document

Account Number (Optional):

Loan Origination Fees: Checked - does not include loan origination fees and/or capitalized interest, and the loan was made before September 1, 2004

Student Loan Interest Received by Lender: \$610.00

Form 1099-G

Payer:

Payer's Federal Identification Number (FIN):
STATE OF NEW YORK
110 STATE ST
ALBANY, NY 12236-0000

Recipient:

Recipient's Identification Number:

BUFFALO, NY

Submission Type: Original document

Account Number (Optional):

ATAA Payments: 0.00

Tax Withheld: 0.00

Taxable Grants: 0.00

Unemployment Compensation: 0.00

Agricultural Subsidies: 0.00

Prior Year Refund: \$543.00

Market gain on Commodity Credit Corporation loans repaid on or after January 1, 2007: 0.00

Year of Refund:

1099G Offset: Not Refund, Credit, or Offset for Trade or Business

Form 1099-R Distributions from Pensions, Annuities, Retire or

Profit-Sharing Plans, IRAs, Insurance Contracts, etc.

Payer:

Payer's Federal Identification Number (FIN):
PRINCIPAL LIFE INSURANCE CO
711 HIGH STREET
DES MOINES, IA 50392-0001

Recipient:

Recipient's Identification Number:

BUFFALO, NY

Submission Type:	Original document
Account Number (Optional):	
Distribution Code Value:	Early Distribution, no known exception (in most cases, under age 59 1/2)
Distribution Code:	1
Distribution Code Value:	Annuity Payments from non-qualified annuities that may be subject to tax under section 1411
Distribution Code:	D
Tax Amount Undetermined Code:	Not checked
Total Distribution Code:	Not checked
First Year Roth Contribution:	0000
SEP Indicator:	IRA/SEP/SIMP box not checked
Tax Withheld:	0.00
Total Employee Contributions:	0.00
Unrealized Appreciation:	0.00
Other Income:	0.00
Gross Distribution:	\$226.00
Taxable Amount:	\$175.00
Eligible Capital Gains:	0.00
Amount to IRR:	0.00

Form 1099-R Distributions from Pensions, Annuities, Retire or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.

Payer:

Payer's Federal Identification Number (FIN):
PRINCIPAL LIFE INSURANCE CO
711 HIGH STREET
DES MOINES, IA 50392-0001

Recipient:

Recipient's Identification Number:

BUFFALO, NY

Submission Type: Original document

Account Number (Optional):	
Distribution Code Value:	Early Distribution, no known exception (in most cases, under age 59 1/2)
Distribution Code:	1
Distribution Code Value:	Not significant
Distribution Code:	Blank
Tax Amount Undetermined Code:	Not checked
Total Distribution Code:	Total Distribution
First Year Roth Contribution:	0000
SEP Indicator:	IRA/SEP/SIMP box not checked
Tax Withheld:	\$5,719.00
Total Employee Contributions:	0.00
Unrealized Appreciation:	0.00
Other Income:	0.00
Gross Distribution:	\$28,599.00
Taxable Amount:	\$28,599.00
Eligible Capital Gains:	0.00
Amount to IRR:	0.00

This Product Contains Sensitive Taxpayer Data



Internal Revenue Service
United States Department of the Treasury

This Product Contains Sensitive Taxpayer Data

Tax Return Transcript

Request Date: 02-08-20
Response Date: 02-08-20
Tracking Number:

SSN Provided:

Tax Period
Ending: Dec. 31, 2015

The following items reflect the amount as shown on the return (PR), and the amount as adjusted (PC), if applicable. They do not show subsequent activity on the account.

SSN:

SPOUSE SSN:

NAME(S) SHOWN ON
RETURN:

ADDRESS: NIAGARA FALLS, NY

FILING STATUS: Single
FORM NUMBER: 1040A
CYCLE POSTED: 20161605
RECEIVED DATE: Apr.15, 2016
REMITTANCE: \$0.00
EXEMPTION NUMBER: 1
DEPENDENT 1 NAME CTRL:
DEPENDENT 1 SSN:
DEPENDENT 2 NAME CTRL:
DEPENDENT 2 SSN:
DEPENDENT 3 NAME CTRL:
DEPENDENT 3 SSN:
DEPENDENT 4 NAME CTRL:
DEPENDENT 4 SSN:
PTIN:
PREPARER EIN:

Income

WAGES, SALARIES, TIPS, ETC:	\$42,942.00
TAXABLE INTEREST INCOME:	\$0.00
TAX-EXEMPT INTEREST:	\$0.00
ORDINARY DIVIDEND INCOME: SCH B:	\$0.00
QUALIFIED DIVIDENDS:	\$0.00
CAPITAL GAIN OR LOSS: (Schedule D):	\$0.00
CAPITAL GAINS OR LOSS: SCH D PER COMPUTER:	\$0.00

TOTAL IRA DISTRIBUTIONS:	\$0.00
TAXABLE IRA DISTRIBUTIONS:	\$0.00
TOTAL PENSIONS AND ANNUITIES:	\$0.00
TAXABLE PENSION/ANNUITY AMOUNT:	\$0.00
UNEMPLOYMENT COMPENSATION:	\$0.00
TOTAL SOCIAL SECURITY BENEFITS:	\$0.00
TAXABLE SOCIAL SECURITY BENEFITS:	\$0.00
TAXABLE SOCIAL SECURITY BENEFITS PER COMPUTER:	\$0.00
SCH EIC DISQUALIFIED INC COMPUTER:	\$0.00
TOTAL INCOME:	\$42,942.00
TOTAL INCOME PER COMPUTER:	\$42,942.00

Adjustments to Income

EDUCATOR EXPENSES:	\$250.00
EDUCATOR EXPENSES PER COMPUTER:	\$250.00
EARLY WITHDRAWAL OF SAVINGS PENALTY:	\$0.00
IRA DEDUCTION:	\$0.00
IRA DEDUCTION PER COMPUTER:	\$0.00
STUDENT LOAN INTEREST DEDUCTION:	\$0.00
STUDENT LOAN INTEREST DEDUCTION PER COMPUTER:	\$0.00
TUITION AND FEES DEDUCTION:	\$0.00
TUITION AND FEES DEDUCTION PER COMPUTER:	\$0.00
TOTAL ADJUSTMENTS:	\$250.00
TOTAL ADJUSTMENTS PER COMPUTER:	\$250.00
ADJUSTED GROSS INCOME:	\$42,692.00
ADJUSTED GROSS INCOME PER COMPUTER:	\$42,692.00

Tax and Credits

65-OR-OVER:	NO
BLIND:	NO
SPOUSE 65-OR-OVER:	NO
SPOUSE BLIND:	NO
EXEMPTION AMOUNT PER COMPUTER:	\$4,000.00
TAXABLE INCOME:	\$32,392.00
TAXABLE INCOME PER COMPUTER:	\$32,392.00
TENTATIVE TAX:	\$4,395.00
TENTATIVE TAX PER COMPUTER:	\$4,395.00
EXCESS ADVANCE PREMIUM TAX CREDIT REPAYMENT AMOUNT:	\$0.00
EXCESS ADVANCE PREMIUM TAX CREDIT REPAYMENT VERIFIED AMOUNT:	\$0.00
CHILD & DEPENDENT CARE CREDIT:	\$0.00
CHILD & DEPENDENT CARE CREDIT PER COMPUTER:	\$0.00
CREDIT FOR ELDERLY AND DISABLED:	\$0.00
CREDIT FOR ELDERLY AND DISABLED PER COMPUTER:	\$0.00
EDUCATION CREDIT:	\$1,500.00
EDUCATION CREDIT PER COMPUTER:	\$1,500.00
GROSS EDUCATION CREDIT PER COMPUTER:	\$1,500.00
RETIREMENT SAVINGS CNTRB CREDIT:	\$0.00
RETIREMENT SAVINGS CNTRB CREDIT PER COMPUTER:	\$0.00
PRIM RET SAV CNTRB: F8880 LN6A:	\$0.00
SEC RET SAV CNTRB: F8880 LN6B:	\$0.00
CHILD TAX CREDIT:	\$0.00
CHILD TAX CREDIT PER COMPUTER:	\$0.00
ADOPTION CREDIT: F8839:	\$0.00

ADOPTION CREDIT PER COMPUTER:	\$0.00
TOTAL CREDITS:	\$1,500.00
TOTAL CREDITS PER COMPUTER:	\$1,500.00
RECOMPUTED TOTAL CREDITS PER COMPUTER:	\$0.00

Other Taxes

OTHER TAXES PER COMPUTER:	\$0.00
TOTAL TAX LIABILITY TP FIGURES:	\$2,895.00
TOTAL TAX LIABILITY TP FIGURES PER COMPUTER:	\$2,895.00

Payments

FEDERAL INCOME TAX WITHHELD:	\$2,848.00
HEALTH CARE: INDIVIDUAL RESPONSIBILITY:	\$0.00
HEALTH CARE FULL-YEAR COVERAGE INDICATOR:	1
ESTIMATED TAX PAYMENTS:	\$0.00
OTHER PAYMENT CREDIT AMOUNT:	\$0.00
REFUNDABLE EDUCATION CREDIT:	\$1,000.00
REFUNDABLE EDUCATION CREDIT PER COMPUTER:	\$1,000.00
REFUNDABLE EDUCATION CREDIT VERIFIED:	\$0.00
EARNED INCOME CREDIT:	\$0.00
EARNED INCOME CREDIT PER COMPUTER:	\$0.00
EARNED INCOME CREDIT NONTAXABLE COMBAT PAY:	\$0.00
SCHEDULE 8812 NONTAXABLE COMBAT PAY:	\$0.00
SCHEDULE 8812 TOT SS/MEDICARE WITHHELD:	\$0.00
SCHEDULE 8812 ADDITIONAL CHILD TAX CREDIT:	\$0.00
SCHEDULE 8812 ADDITIONAL CHILD TAX CREDIT PER COMPUTER:	\$0.00
SCHEDULE 8812 ADDITIONAL CHILD TAX CREDIT VERIFIED:	\$0.00
PREMIUM TAX CREDIT AMOUNT:	\$0.00
PREMIUM TAX CREDIT VERIFIED AMOUNT:	\$0.00
SMALL EMPLOYER HEALTH INSURANCE PER COMPUTER:	\$0.00
TOTAL PAYMENTS:	\$3,848.00
TOTAL PAYMENTS PER COMPUTER:	\$3,848.00

Refund or Amount Owed

REFUND AMOUNT:	\$-953.00
APPLIED TO NEXT YEAR'S ESTIMATED TAX:	\$0.00
ESTIMATED TAX PENALTY:	\$0.00
BAL DUE/OVER PYMT USING TP FIG PER COMPUTER:	\$-953.00
BAL DUE/OVER PYMT USING COMPUTER FIGURES:	\$-953.00
FORM 8888 TOTAL REFUND PER COMPUTER:	\$0.00

Third Party Designee

THIRD PARTY DESIGNEE ID NUMBER:
AUTHORIZATION INDICATOR:
THIRD PARTY DESIGNEE NAME:

Form 8863 - Education Credits (Hope and Lifetime Learning Credits)

Part I - EDUCATION CREDITS

STUDENT 1 NAME CNTRL:
STUDENT 1 SSN:
STUDENT 2 NAME CNTRL:
STUDENT 2 SSN:

STUDENT 3 NAME CNTRL:
 STUDENT 3 SSN:
 TENTATIVE CREDIT AMOUNT: \$2,500.00

PART II - LIFETIME LEARNING CREDITS

TOTL LIFETIM LRNING CR QLFD EXP: \$0.00
 EDUCATIONAL INSTITUTION FEDERAL ID NUMBER STUDENT 1:
 SECOND EDUCATIONAL INSTITUTION FEDERAL ID NUMBER, STUDENT 1: 000000000
 EDUCATIONAL INSTITUTION FEDERAL ID NUMBER STUDENT 2: 000000000
 SECOND EDUCATIONAL INSTITUTION FEDERAL ID NUMBER STUDENT 2: 000000000
 EDUCATIONAL INSTITUTION FEDERAL ID NUMBER STUDENT 3: 000000000
 SECOND EDUCATIONAL INSTITUTION FEDERAL ID NUMBER STUDENT 3: 000000000
 PRIOR YEAR HOPE SCHOLARSHIP OR AOT CREDIT CLAIMED STUDENT 1: NO
 ACADEMIC ELIGIBILITY, STUDENT 1: YES
 POST-SECONDARY COMPLETE STUDENT 1: NO
 FELONY CONVICTION STUDENT 1: NO
 PRIOR YEAR HOPE SCHOLARSHIP OR AOT CREDIT CLAIMED STUDENT 2: NONE
 ACADEMIC ELIGIBILITY STUDENT 2: NONE
 POST-SECONDARY COMPLETE STUDENT 2: NONE
 FELONY CONVICTION STUDENT 2: NONE
 PRIOR YEAR HOPE SCHOLARSHIP OR AOT CREDIT CLAIMED STUDENT 3: NONE
 ACADEMIC ELIGIBILITY STUDENT 3: NONE
 POST-SECONDARY COMPLETE STUDENT 3: NONE
 FELONY CONVICTION STUDENT 3: NONE
 VERIFIED NUMBER OF EDUCATION CREDIT ELIGIBLE STUDENTS: 00
 TOTL LIFETIM LRNING CR QLFD EXP PER COMPUTER: \$0.00

PART III - ALLOWABLE EDUCATION CREDITS

GROSS EDUCATION CR PER COMPUTER: \$1,500.00
 TOTAL EDUCATION CREDIT AMOUNT: \$1,500.00
 TOTAL EDUCATION CREDIT AMOUNT PER COMPUTER: \$1,500.00

This Product Contains Sensitive Taxpayer Data

This Product Contains Sensitive Taxpayer Data

Record of Account

Request Date: 02-08-20
Response Date: 02-08-20
Tracking Number:

FORM NUMBER: 1040A
TAX PERIOD: Dec. 31, 2015

TAXPAYER IDENTIFICATION
NUMBER:

NIAGARA FALLS, NY

**<<<<POWER OF ATTORNEY/TAX INFORMATION AUTHORIZATION (POA/TIA) ON
FILE>>>>**

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE:	0.00	
ACCRUED INTEREST:	0.00	AS OF: Feb. 20, 20
ACCRUED PENALTY:	0.00	AS OF: Feb. 20, 20

ACCOUNT BALANCE PLUS ACCRUALS
(this is not a payoff amount): 0.00

** INFORMATION FROM THE RETURN OR AS ADJUSTED **

EXEMPTIONS:	01	
FILING STATUS:	Single	
ADJUSTED GROSS INCOME:	42,692.00	
TAXABLE INCOME:	32,392.00	
TAX PER RETURN:	2,895.00	
SE TAXABLE INCOME TAXPAYER:	0.00	
SE TAXABLE INCOME SPOUSE:	0.00	
TOTAL SELF EMPLOYMENT TAX:	0.00	

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER)	Apr. 15, 2016
PROCESSING DATE	May 09, 2016

TRANSACTIONS

CODE	EXPLANATION OF TRANSACTION	CYCLE DATE	AMOUNT
150	Tax return filed	20161605 05-09-2016	\$2,895.00

n/a	16209-509-29739-6		
806	W-2 or 1099 withholding	04-15-2016	-\$2,848.00
960	Appointed representative	06-08-2015	\$0.00
961	Removed appointed representative	01-07-2016	\$0.00
766	Credit to your account	04-15-2016	-\$1,000.00
826	Credit transferred out to 1040 200712	04-15-2016	-\$953.00
971	Notice issued CP 0049	05-09-2016	\$0.00
960	Appointed representative	01-31-2017	\$0.00

SSN Provided:

Tax Period

Ending:

The following items reflect the amount as shown on the return (PR), and the amount as adjusted (PC), if applicable. They do not show subsequent activity on the account.

SSN:

SPOUSE SSN:

NAME(S) SHOWN ON
RETURN:

ADDRESS: NIAGARA FALLS, NY

FILING STATUS: Single

FORM NUMBER: 1040A

CYCLE POSTED: 20161605

RECEIVED DATE: Apr.15, 2016

REMITTANCE: \$0.00

EXEMPTION NUMBER: 1

DEPENDENT 1 NAME CTRL:

DEPENDENT 1 SSN:

DEPENDENT 2 NAME CTRL:

DEPENDENT 2 SSN:

DEPENDENT 3 NAME CTRL:

DEPENDENT 3 SSN:

DEPENDENT 4 NAME CTRL:

DEPENDENT 4 SSN:

IDENTITY THEFT PERSONAL ID
NUMBER:

PTIN:

PREPARER EIN:

Income

WAGES, SALARIES, TIPS, ETC:	\$42,942.00
TAXABLE INTEREST INCOME:	\$0.00
TAX-EXEMPT INTEREST:	\$0.00
ORDINARY DIVIDEND INCOME: SCH B:	\$0.00
QUALIFIED DIVIDENDS:	\$0.00
CAPITAL GAIN OR LOSS: (Schedule D):	\$0.00
CAPITAL GAINS OR LOSS: SCH D PER COMPUTER:	\$0.00

TOTAL IRA DISTRIBUTIONS:	\$0.00
TAXABLE IRA DISTRIBUTIONS:	\$0.00
TOTAL PENSIONS AND ANNUITIES:	\$0.00
TAXABLE PENSION/ANNUITY AMOUNT:	\$0.00
UNEMPLOYMENT COMPENSATION:	\$0.00
TOTAL SOCIAL SECURITY BENEFITS:	\$0.00
TAXABLE SOCIAL SECURITY BENEFITS:	\$0.00
TAXABLE SOCIAL SECURITY BENEFITS PER COMPUTER:	\$0.00
SCH EIC DISQUALIFIED INC COMPUTER:	\$0.00
TOTAL INCOME:	\$42,942.00
TOTAL INCOME PER COMPUTER:	\$42,942.00

Adjustments to Income

EDUCATOR EXPENSES:	\$250.00
EDUCATOR EXPENSES PER COMPUTER:	\$250.00
EARLY WITHDRAWAL OF SAVINGS PENALTY:	\$0.00
IRA DEDUCTION:	\$0.00
IRA DEDUCTION PER COMPUTER:	\$0.00
STUDENT LOAN INTEREST DEDUCTION:	\$0.00
STUDENT LOAN INTEREST DEDUCTION PER COMPUTER:	\$0.00
TUITION AND FEES DEDUCTION:	\$0.00
TUITION AND FEES DEDUCTION PER COMPUTER:	\$0.00
TOTAL ADJUSTMENTS:	\$250.00
TOTAL ADJUSTMENTS PER COMPUTER:	\$250.00
ADJUSTED GROSS INCOME:	\$42,692.00
ADJUSTED GROSS INCOME PER COMPUTER:	\$42,692.00

Tax and Credits

65-OR-OVER:	NO
BLIND:	NO
SPOUSE 65-OR-OVER:	NO
SPOUSE BLIND:	NO
EXEMPTION AMOUNT PER COMPUTER:	\$4,000.00
TAXABLE INCOME:	\$32,392.00
TAXABLE INCOME PER COMPUTER:	\$32,392.00
TENTATIVE TAX:	\$4,395.00
TENTATIVE TAX PER COMPUTER:	\$4,395.00
EXCESS ADVANCE PREMIUM TAX CREDIT REPAYMENT AMOUNT:	\$0.00
EXCESS ADVANCE PREMIUM TAX CREDIT REPAYMENT VERIFIED AMOUNT:	\$0.00
CHILD & DEPENDENT CARE CREDIT:	\$0.00
CHILD & DEPENDENT CARE CREDIT PER COMPUTER:	\$0.00
CREDIT FOR ELDERLY AND DISABLED:	\$0.00
CREDIT FOR ELDERLY AND DISABLED PER COMPUTER:	\$0.00
EDUCATION CREDIT:	\$1,500.00
EDUCATION CREDIT PER COMPUTER:	\$1,500.00
GROSS EDUCATION CREDIT PER COMPUTER:	\$1,500.00
RETIREMENT SAVINGS CNTRB CREDIT:	\$0.00
RETIREMENT SAVINGS CNTRB CREDIT PER COMPUTER:	\$0.00
PRIM RET SAV CNTRB: F8880 LN6A:	\$0.00
SEC RET SAV CNTRB: F8880 LN6B:	\$0.00
CHILD TAX CREDIT:	\$0.00

CHILD TAX CREDIT PER COMPUTER:	\$0.00
ADOPTION CREDIT: F8839:	\$0.00
ADOPTION CREDIT PER COMPUTER:	\$0.00
TOTAL CREDITS:	\$1,500.00
TOTAL CREDITS PER COMPUTER:	\$1,500.00
RECOMPUTED TOTAL CREDITS PER COMPUTER:	\$0.00

Other Taxes

OTHER TAXES PER COMPUTER:	\$0.00
TOTAL TAX LIABILITY TP FIGURES:	\$2,895.00
TOTAL TAX LIABILITY TP FIGURES PER COMPUTER:	\$2,895.00

Payments

FEDERAL INCOME TAX WITHHELD:	\$2,848.00
HEALTH CARE: INDIVIDUAL RESPONSIBILITY:	\$0.00
HEALTH CARE FULL-YEAR COVERAGE INDICATOR:	1
ESTIMATED TAX PAYMENTS:	\$0.00
OTHER PAYMENT CREDIT AMOUNT:	\$0.00
REFUNDABLE EDUCATION CREDIT:	\$1,000.00
REFUNDABLE EDUCATION CREDIT PER COMPUTER:	\$1,000.00
REFUNDABLE EDUCATION CREDIT VERIFIED:	\$0.00
EARNED INCOME CREDIT:	\$0.00
EARNED INCOME CREDIT PER COMPUTER:	\$0.00
EARNED INCOME CREDIT NONTAXABLE COMBAT PAY:	\$0.00
SCHEDULE 8812 NONTAXABLE COMBAT PAY:	\$0.00
SCHEDULE 8812 TOT SS/MEDICARE WITHHELD:	\$0.00
SCHEDULE 8812 ADDITIONAL CHILD TAX CREDIT:	\$0.00
SCHEDULE 8812 ADDITIONAL CHILD TAX CREDIT PER COMPUTER:	\$0.00
SCHEDULE 8812 ADDITIONAL CHILD TAX CREDIT VERIFIED:	\$0.00
PREMIUM TAX CREDIT AMOUNT:	\$0.00
PREMIUM TAX CREDIT VERIFIED AMOUNT:	\$0.00
SMALL EMPLOYER HEALTH INSURANCE PER COMPUTER:	\$0.00
TOTAL PAYMENTS:	\$3,848.00
TOTAL PAYMENTS PER COMPUTER:	\$3,848.00

Refund or Amount Owed

REFUND AMOUNT:	\$-953.00
APPLIED TO NEXT YEAR'S ESTIMATED TAX:	\$0.00
ESTIMATED TAX PENALTY:	\$0.00
BAL DUE/OVER PYMT USING TP FIG PER COMPUTER:	\$-953.00
BAL DUE/OVER PYMT USING COMPUTER FIGURES:	\$-953.00
FORM 8888 TOTAL REFUND PER COMPUTER:	\$0.00

Third Party Designee

THIRD PARTY DESIGNEE ID NUMBER:
AUTHORIZATION INDICATOR:
THIRD PARTY DESIGNEE NAME:

Form 8863 - Education Credits (Hope and Lifetime Learning Credits)

Part I - EDUCATION CREDITS

STUDENT 1 NAME CNTRL:
STUDENT 1 SSN:
STUDENT 2 NAME CNTRL:

STUDENT 2 SSN:
 STUDENT 3 NAME CNTRL:
 STUDENT 3 SSN:
 TENTATIVE CREDIT AMOUNT: \$2,500.00

PART II - LIFETIME LEARNING CREDITS

TOTL LIFETIM LRNING CR QLFD EXP: \$0.00
 EDUCATIONAL INSTITUTION FEDERAL ID NUMBER STUDENT 1:
 SECOND EDUCATIONAL INSTITUTION FEDERAL ID NUMBER, STUDENT 1: 000000000
 EDUCATIONAL INSTITUTION FEDERAL ID NUMBER STUDENT 2: 000000000
 SECOND EDUCATIONAL INSTITUTION FEDERAL ID NUMBER STUDENT 2: 000000000
 EDUCATIONAL INSTITUTION FEDERAL ID NUMBER STUDENT 3: 000000000
 SECOND EDUCATIONAL INSTITUTION FEDERAL ID NUMBER STUDENT 3: 000000000
 PRIOR YEAR HOPE SCHOLARSHIP OR AOT CREDIT CLAIMED STUDENT 1: NO
 ACADEMIC ELIGIBILITY, STUDENT 1: YES
 POST-SECONDARY COMPLETE STUDENT 1: NO
 FELONY CONVICTION STUDENT 1: NO
 PRIOR YEAR HOPE SCHOLARSHIP OR AOT CREDIT CLAIMED STUDENT 2: NONE
 ACADEMIC ELIGIBILITY STUDENT 2: NONE
 POST-SECONDARY COMPLETE STUDENT 2: NONE
 FELONY CONVICTION STUDENT 2: NONE
 PRIOR YEAR HOPE SCHOLARSHIP OR AOT CREDIT CLAIMED STUDENT 3: NONE
 ACADEMIC ELIGIBILITY STUDENT 3: NONE
 POST-SECONDARY COMPLETE STUDENT 3: NONE
 FELONY CONVICTION STUDENT 3: NONE
 VERIFIED NUMBER OF EDUCATION CREDIT ELIGIBLE STUDENTS: 00
 TOTL LIFETIM LRNING CR QLFD EXP PER COMPUTER: \$0.00

PART III - ALLOWABLE EDUCATION CREDITS

GROSS EDUCATION CR PER COMPUTER: \$1,500.00
 TOTAL EDUCATION CREDIT AMOUNT: \$1,500.00
 TOTAL EDUCATION CREDIT AMOUNT PER COMPUTER: \$1,500.00

This Product Contains Sensitive Taxpayer Data

TXMODA

TXMODA45X-XX-2X55 MFT>30 TX-PRD>199312 PLN-NUM> NM-CTRL>
 18221-114-90828-4<DLN BOD-CD>WI
 MF-XTRCT-CYC>200410 SC-REASON-CD>GT
 SC-STS>22 MOD-BAL> 0.00 CYC>200222
 MF-STS>22 MOD-BAL> 0.00 CYC>200222 TODAYS-DT>03/26/2004
 LAST-NOTICE>DAS PRIMARY-LOC>7515 ACS>1
 COLLECT-LOC>15
 ASED>04151997 FRZ>VT - |
 CSED>07062004 INTL> | CAF>2 FMS-CD>8 COLLECTION-ASGMT>15000000
 RSED>04151997 | PIA-PBA>>004671 LIEN>4 MOD-YLD-SCOR>01103
 IFA-CD>1
 CS-CTRL-INFO>ONE OPEN CASE LST-CS-CTRL-ACTY>01272004
 C# STATUS ACT-DT ACTION-EMP ACTIVITY PCVD-DT ASSIGN-TO CAT ORG F S
 01 M 01272004 1072704088 2AFPLS 11032003 1072700001 IPCI G

-----POSTED RETURN INFORMATION-----
 RET-RCVD-DT>04151994 TX/TPR> 4,984.00
 FS>2 NUM-EXEMPT>02
 AGI> 44,797.00 EST-TX-BASE> 4,984.00
 TXI> 33,197.00

-----RETURN TRANSACTION-----
 T/C POSTED TRANS-AMOUNT CYC T DLN
 150 06061994 4,984.00 199421 D 18221-114-90828-4
 806 04151994 3,950.00- 199421 WTHLD TX CR POSTED W/RETURN

-----POSTED TRANSACTIONS SECTION-----
 T/C POSTED TRANS-AMOUNT CYC T DLN
 276 06061994 10.34 199421 18221-114-90828-4
 196 06061994 10.36 199421 18221-114-90828-4
 582 08121994 0.00 199434 75277-628-03400-4
 REGULAR LIEN
 971 01012000 0.00 200001 75277-001-99999-0 971-CD>053
 971 02052001 0.00 200104 75277-999-99999-1 971-CD>262
 960 09202001 0.00 200140 18277-664-00382-1 MF-CAF-CD>1
 971 02232002 0.00 200210 76277-456-04013-2 971-CD>611
 971 06242002 0.00 200224 18277-999-99999-2 971-CD>061
 971 06102002 0.00 200224 75277-001-99999-0 971-CD>163
 670 07252003 132.00- 200332 75219-209-00217-3

CP523	1,498.32	199703	I	75	SUPPRESS-CD>0
DAS	1,054.70	199708	M	75	
DAS	1,054.70	199743	M	75	
DAS	1,054.70	199826	M	75	
DAS	1,054.70	199909	M	75	
CP523	1,865.37	199918	I	75	SUPPRESS-CD>0
DAS	1,054.70	199944	M	75	
DAS	1,054.70	200027	M	75	
DAS	1,054.70	200110	M	75	
DAS	1,054.70	200145	M	75	
CP523	2,273.91	200208	I	15	SUPPRESS-CD>0
CPDF2	2,304.44	200221	I	15	SUPPRESS-CD>0
DAS	2,306.81	200222	I	15	

-----CONTROL BASE AND HISTOPY INFORMATION-----

CH	STATUS	ACT-DT	ACTION-EMP	ACTIVITY	RCVD-DT	ASSIGN-TO	CAT	ORG	F	S
G1	A	11052003	1072705551	CDPEHLV	11032003	1072699999	TPCI			Y
	A	11132003	1072744415	CDPEHLV	11032003	1072704088	TPCI			G
	M	01272004	1072704088	2APPLS	11032003	1072700001	TECI			G
H		06021994	1838325135	STAUF2009						C
H		06081994	1870606078	STAUF2009						C
H		06081994	1870106497	STAUF2200						C
H		05292002	0688688888	STAUF2200						X

TXMODA45X-XX-2X55	MFT>30	TX-PRD>199312	PLN-NUM>	NM-CTRL>
60	10041999	1,054.70	199938	
60	11081999	1,054.70	199943	
60	01282000	1,054.70	200004	
60	01282000	1,054.70	200008	
60	01282000	1,054.70	200030	
60	01282000	1,054.70	200039	
64	01282000	1,054.70	200208	
48D	06032002	NXT>505	200221	MIN-NUM-DELAY>06
50	06102002	NXT>505	200222	MIN-NUM-DELAY>00
22	06102002	1,054.70	200222	

-----MASTER FILE HISTORY SECTION-----

MF-STS	DATE	STATUS-AMOUNT	CYC
21	06061994	1,054.70	199421
26	06201994	1,054.70	199423
60	10021995	0.00	199529
22	06102002	1,054.70	200212

TXMODA45X-XX-2X55	MFT>30	TX-PRD>199312	PLN-NUM>	NM-CTRL>
-------------------	--------	---------------	----------	----------

-----SERVICE CENTER HISTORY SECTION-----

SC-STS	DATE	STATUS-AMOUNT	CYC
21	06061994	1,054.70	199421
48	06131994	NXT>501	199422
48	06201994	NXT>501	199423
50	06201994	NXT>505	199423
26	06201994	1,054.70	199423
60	10021995	1,054.70	199538
61	12231996	1,054.70	199650
64	01271997	1,054.70	199703
60	02101997	1,054.70	199705
60	03101997	1,054.70	199709
60	11031997	1,054.70	199743
60	12081997	1,054.70	199748
60	02161998	1,054.70	199805
60	06081998	1,054.70	199821
60	08171998	1,054.70	199831
60	12071998	1,054.70	199847
60	12071998	1,054.70	199847
64	05171999	1,054.70	199918
60	05311999	1,054.70	199920
60	08091999	1,054.70	199930

MODULE 2

**Currently
Non-Collectible**



**Non-Filer
Issues**

&

Bankruptcy



- Checkpoint Contents
 - Federal Library
 - Federal Source Materials
 - IRS Practice
 - Internal Revenue Manual
 - Part 5 - Collecting Process
 - 5.16 Currently Not Collectible
 - 5.16.1 Currently Not Collectible

Internal Revenue Manual

5.16.1 — Currently Not Collectible

[Last Revised: 12-17-2015]

Internal Revenue Manual

5.16.1.1 — Currently Not Collectible Overview

[Last Revised: 08-25-2014]

(1) Policy Statement 5-71 (aka P-5-71) provides the authority for reporting accounts currently not collectible (CNC). See IRM [1.2.14.1.14](#), *Policy Statements for the Collecting Process*. Accounts can be removed from active inventory after taking the necessary steps in the collection process.

(2) IRM [5.16.1](#), *Currently Not Collectible*, provides procedures for determining when an account is collectible. These procedures are used by all functions when reporting an account as uncollectible.

Internal Revenue Manual

5.16.1.2 — Currently Not Collectible Procedures

[Last Revised: 01-01-2016]

(1) Accounts may be reported CNC for a variety of reasons using transaction code (TC) 530. It is a requirement that TC 530 be defined by the appropriate closing code (cc). The most commonly used closing codes are displayed in the table below.

Currently Not Collectible Closing Codes	
Closing Code	Definition
03	inability to locate the taxpayer or assets
04	

1.2.14.1.18 (08-04-2006)
Policy Statement 5-133

1. **Delinquent returns—enforcement of filing requirements**
2. Taxpayers failing to file tax returns due will be requested to prepare and file all such returns except in instances where there is an indication that the taxpayer's failure to file the required return or returns was willful or if there is any other indication of fraud. All delinquent returns submitted by a taxpayer, whether upon his/her own initiative or at the request of a Service representative, will be accepted. However, if indications of willfulness or fraud exist, the special procedures for handling such returns must be followed.
3. Where it is determined that required returns have not been filed, the extent to which compliance for prior years will be enforced will be determined by reference to factors ensuring compliance and evenhanded administration of staffing and other Service resources.
4. Factors to be taken into account include, but are not limited to: prior history of noncompliance, existence of income from illegal sources, effect upon voluntary compliance, anticipated revenue, and collectibility, in relation to the time and effort required to determine tax due. Consideration will also be given any special circumstances existing in the case of a particular taxpayer, class of taxpayer, or industry, or which may be peculiar to the class of tax involved.
5. Normally, application of the above criteria will result in enforcement of delinquency procedures for not more than six (6) years. Enforcement beyond such period will not be undertaken without prior managerial approval. Also, if delinquency procedures are not to be enforced for the full six year period of delinquency, prior managerial approval must be secured.

IRM CHAPTER 20

20.1.1.3.2.2.1 — Death, Serious Illness, or Unavoidable Absence

[Last Revised: 11-25-2011]

(1) Death, serious illness, or unavoidable absence of the taxpayer, or a death or serious illness in the taxpayer's immediate family, may establish reasonable cause for filing, paying, or depositing late for the following:

- a. Individual: If there was a death, serious illness, or unavoidable absence of the taxpayer or a death or serious illness in the taxpayer's immediate family (i.e., spouse, sibling, parents, grandparents, children).
- b. Corporation, estate, trust, etc.: If there was a death, serious illness, or other unavoidable absence of the taxpayer (person responsible), or a member of such taxpayer's immediate family, and that taxpayer had sole authority to execute the return, make the deposit, or pay the tax.

(2) If someone other than the taxpayer, or the person responsible, is authorized to meet the obligation, consider the reasons why that person did not meet the obligation when evaluating the request for relief. In the case of a business, if only one person was authorized, determine whether this was in keeping with ordinary business care and prudence.

(3) Information to consider when evaluating a request for penalty relief based on reasonable cause due to death, serious illness, or unavoidable absence includes, but is not limited to, the following:

- a. The relationship of the taxpayer to the other parties involved.
- b. The date of death.
- c. The dates, duration, and severity of illness.
- d. The dates and reasons for absence.
- e. How the event prevented compliance.
- f. If other business obligations were impaired.
- g. If tax duties were attended to promptly when the illness passed, or within a reasonable period of time after a death or return from an unavoidable absence.

20.1.1.3.2.2.2 — Fire, Casualty, Natural Disaster, or Other Disturbance-Reasonable Cause

[Last Revised: 08-05-2014]

(1) Determine if the taxpayer could not comply timely because the taxpayer was an “affected person” eligible for disaster relief as provided for in IRM 25.16.1.1, Disaster Assistance and Emergency Relief-Overview. Also see IRM 20.1.1.3.3.6, Official Disaster Area .

(2) For taxpayers not considered an “affected person,” reasonable cause relief from a penalty may be requested if there was a failure to timely comply with a requirement to file a return or pay a tax as the result of a fire, casualty, natural disaster, or other disturbance. However, one of these circumstances by itself does not necessarily provide penalty relief.

(3) Penalty relief may be appropriate if the taxpayer exercised ordinary business care and prudence, but due to circumstances beyond the taxpayer's control, he or she was unable to comply with the law.

(4) Factors to consider include the following:

- Timing
- Effect on the taxpayer's business
- Steps taken to attempt to comply
- If the taxpayer complied when it became possible

(5) The determination to grant relief from each penalty must be based on the facts and circumstances surrounding each individual case. Determine if the event resulted in a circumstance for which other penalty relief criteria may apply. For example, if the taxpayer was unable to access his or her records as the result of a fire. See IRM 20.1.1.3.2.2.3, Unable to Obtain Records. If the taxpayer, or responsible party, was unable to comply because he or she was hospitalized as the result of an accident. See IRM 20.1.1.3.2.2.1, Death, Serious Illness, or Unavoidable Absence .

20.1.1.3.2.2.3 — Unable to Obtain Records

[Last Revised: 12-11-2009]

(1) Explanations relating to the inability to obtain the necessary records may constitute reasonable cause in some instances, but may not in others.

(2) Consider the facts and circumstances relevant to each case and evaluate the request for penalty relief.

(3) If the taxpayer was unable to obtain records necessary to comply with a tax obligation, the taxpayer may or may not be able to establish reasonable cause. Reasonable cause may be established if the taxpayer exercised ordinary business care

and prudence, but due to circumstances beyond the taxpayer's control, he or she was unable to comply.

(4) Information to consider when evaluating such a request includes, but is not limited to, an explanation as to the following:

- Why the records were needed to comply.
- Why the records were unavailable and what steps were taken to secure the records.
- When and how the taxpayer became aware that he or she did not have the necessary records.
- If other means were explored to secure needed information.
- Why the taxpayer did not estimate the information.
- If the taxpayer contacted the IRS for instructions on what to do about missing information.
- If the taxpayer promptly complied once the missing information was received.
- Supporting documentation such as copies of letters written and responses received in an effort to get the needed information.

20.1.1.3.2.2.4 — Mistake Was Made

[Last Revised: 12-11-2009]

(1) The taxpayer may try to establish reasonable cause by claiming that a mistake was made. Generally, this is not in keeping with the ordinary business care and prudence standard and does not provide a basis for reasonable cause.

(2) However, the reason for the mistake may be a supporting factor if additional facts and circumstances support the determination that the taxpayer exercised ordinary business care and prudence but nevertheless was unable to comply within the prescribed time.

(3) Information to consider when evaluating a request for an abatement or non-assertion of a penalty based on a mistake or a claim of ignorance of the law includes, but is not limited to the following:

- a. When and how the taxpayer became aware of the mistake.
- b. The extent to which the taxpayer corrected the mistake.
- c. The relationship between the taxpayer and the subordinate (if the taxpayer delegated the duty).
- d. If the taxpayer took timely steps to correct the failure after it was discovered.
- e. The supporting documentation.

20.1.1.3.2.2.5 — Erroneous Advice or Reliance

[Last Revised: 11-25-2011]

(1) Each request for penalty relief should be reviewed thoroughly to determine the exact basis of the taxpayer's request.

- a. Is the taxpayer claiming he or she did not comply due to specific advice he or she received from someone, whether orally or in writing, or
- b. Is the taxpayer claiming he or she relied on someone else to comply on his or her behalf?

(2) Certain sections of the IRC and treasury regulations provide relief from certain penalties based on erroneous advice. See IRM [20.1.1.3.3.4](#), Advice, to first determine if a statutory exception or administrative waiver applies.

(3) If the taxpayer states he or she relied on written or oral advice from the IRS but does not qualify for relief in accordance with the criteria in IRM [20.1.1.3.3.4.1](#), Written Advice From the IRS, or IRM [20.1.1.3.3.4.2](#), Oral Advice From the IRS, refer to IRM [20.1.1.3.2.2](#), Ordinary Business Care and Prudence, to determine if the taxpayer exercised ordinary business care and prudence in relying on the IRS's advice.


(4) The taxpayer may try to establish reasonable cause by claiming he or she relied on another party to comply on his or her behalf or that another party provided erroneous advice. Generally, this is not a basis for reasonable cause, particularly for filing or paying obligations, since the taxpayer is responsible for meeting his or her tax obligations and that responsibility cannot be delegated. However, other factors to consider include:

- a. Was the taxpayer unable to comply because he or she did not have access to his or her own records? See IRM [20.1.1.3.2.2.3](#), Unable to Obtain Records.
- b. Was the failure to comply due to a change in the tax law the taxpayer could not reasonably be expected to know? See IRM [20.1.1.3.2.2.6](#), Ignorance of the Law.

(5) Consider all facts and circumstances presented by the taxpayer to determine if, despite the exercise of ordinary business care and prudence, the taxpayer nevertheless was unable to comply.

20.1.1.3.2.2.6 — Ignorance of the Law

[Last Revised: 11-25-2011]

(1) In some instances taxpayers may not be aware of specific obligations to file and/or pay taxes. The ordinary business care and prudence standard requires that taxpayers make reasonable efforts to determine their tax obligations. See IRM 20.1.1.3.2.2, Ordinary Business Care and Prudence.

(2) Reasonable cause may be established if the taxpayer shows ignorance of the law in conjunction with other facts and circumstances. For example, consider the following:

- a. The taxpayer's education.
- b. If the taxpayer has previously been subject to the tax.
- c. If the taxpayer has been penalized before.
- d. If there were recent changes in the tax forms or law which a taxpayer could not reasonably be expected to know.
- e. The level of complexity of a tax or compliance issue.


(3) Reasonable cause should never be presumed, even in cases where ignorance of the law is claimed.

(4) The taxpayer may have reasonable cause for noncompliance due to ignorance of the law if the following are true:

- a. A reasonable and good faith effort was made to comply with the law, or
- b. The taxpayer was unaware of a requirement and could not reasonably be expected to know of the requirement.

20.1.1.3.2.2.7 — Forgetfulness

[Last Revised: 08-05-2014]

(1) The taxpayer may try to establish reasonable cause by claiming forgetfulness or an oversight by the taxpayer, or another party, caused the noncompliance. Generally, this is not in keeping with the ordinary business care and prudence standard and does not provide a basis for reasonable cause. See IRM 20.1.1.3.2.2, Ordinary Business Care and Prudence .

(2) If the taxpayer claims forgetfulness or an oversight by another party, consider the following:

- a. Relying on another person to perform a required act is generally not sufficient for establishing reasonable cause.
- b. It is the taxpayer's responsibility to file a timely return and to make timely deposits or payments. This responsibility cannot be delegated.

MODULE 3



**Statutes of
Limitations**

**IRS Collection
Notices**



&

**Liens, Levies &
Releases**





CP 14 Sample Contents

Contents of This Notice - Page 1 of 1

According to our records, you have an amount due on your income tax. Please compare your tax return against the figures below. If you've already paid your tax in full or arranged for an installment agreement, please disregard this notice.

Your [TAX YEAR] Tax Record	
Description	On Your Return
Total Tax On Return	\$
Less:	
Tax Withheld	\$
Estimated Payments	\$
Other Credits	\$
Other Payments	\$
Total Payments & Credits	\$
Underpaid Tax	\$
Penalty	\$
Interest	\$
Total Amount You Owe	\$

If we receive your payment by [DATE], we will not charge additional penalty and interest.

If you agree please:

- Make the check payable to "United States Treasury"
- Write your Taxpayer Identification Number on your check.
- Use the enclosed envelope
- Include the cut-off portion below and make sure the IRS address shows through the window.

If you disagree please:

- Call the customer service number above.
- Have your Taxpayer Identification Number available.
- If you wish to discuss a payment that you made by check, have the information from the front and back of your cancelled check available.

One or more penalty or interest explanations may print here on the mailed notice.



CP 501 - Sample Contents

Contents of This Notice - Page 1 of 1

Reminder

We show you still owe: **{amount due}**

According to our records, you haven't paid all you owe for tax period **{date}**. To avoid additional penalty and interest, please pay the full amount you owe within 10 days from the date of this notice. We can file a Notice of Federal Tax Lien if your balance owed is not paid within 10 days from the date of this notice. If you already paid your balance in full or arranged for an installment agreement, please disregard this notice.

Account Summary

Form: **{appropriate #}**

Tax Period: **{date}**

Current Balance

Includes:

Penalty: \$

Interest: \$

Last Payment: \$

Page Last Reviewed or Updated: August 27, 2010



CP 503 Sample Contents Page 1

Contents of This Notice - Page 1 of 1

IMPORTANT!!

Immediate action is required.

We previously wrote to you about your unpaid account, but you haven't contacted us about it. Penalties and interest on the unpaid balance are continuing to increase. Please pay the amount you owe within ten days from the date of this notice. If you can't pay now, call us at the number shown below. You may be qualified for an installment agreement or payroll deduction agreement. We want to help you resolve this bill. However, if we don't hear from you, we will have no choice but to proceed with steps required to collect the amount you owe.

If you already paid your balance in full or arranged for an installment agreement, please disregard this notice.

Account Summary

Form: {form number}

Tax Period: {date}

Current Balance: {\$ amount}

Includes:

Penalty: {\$ amount}

Interest: {\$ amount}

Last Payment: {\$ amount}

Page Last Reviewed or Updated: August 27, 2010



CP 504 Sample Contents Page 1

Contents of This Notice - Page 1 of 1

Urgent!!

We intend to levy on certain assets. Please respond NOW.

Our records indicate that you haven't paid the amount you owe. The law requires that you pay your tax at the time you file your return. This is your notice, as required by Internal Revenue Code Section 6331(d), of our intent to levy (take) any state tax refunds that you may be entitled to if we don't receive your payment in full. In addition, we will begin to search for other assets we may levy. We can also file a Notice of Federal Tax Lien, if we haven't already done so. To prevent collection action, please pay the current balance now. If you've already paid, can't pay, or have arranged for an installment agreement, it is important that you call us immediately at the telephone number show below.

Account Summary

Form: {form number}
Current Balance: {\$ amount}
Includes:
Penalty: {\$ amount}
Interest: {\$ amount}
Last Payment: {\$ amount}

Tax Period: {date}

Page Last Reviewed or Updated: September 13, 2010



Department of the Treasury
Internal Revenue Service
Holtsville, NY 11742-0480



	SB
Notice	CP503
Tax Year	2013
Notice date	May 9, _____
Social Security number	
To contact us	Phone 1-800-829-8374
Page 1 of 4	



057873

WILLIAMSVILLE NY

Second reminder: You have unpaid taxes for 2013

Amount due: \$27,373.32

As we notified you before, our records show you have unpaid taxes for the tax year ending December 31, 2013 (Form 1040). If you don't pay \$27,373.32 by May 19, 2014, interest will increase and additional penalties may apply.

Billing Summary

Amount you owed	\$27,159.34
Failure-to-pay penalty	106.93
Interest charges	107.05
Amount due by May 19, 2014	\$27,373.32

What you need to do immediately

Pay immediately

- Pay the amount due of \$27,373.32 by May 19, 2014 to avoid additional penalty and interest charges. **You can pay online now at www.irs.gov/directpay.**

Continued on back...



WILLIAMSVILLE NY

Notice	CP503
Notice date	May 9, 2014
Social Security number	



Payment

- Make your check or money order payable to the United States Treasury.
- Write your Social Security number _____ the tax year (2013), and the form number (1040) on your payment and any correspondence.

**Amount due by
May 19, 2014**

\$27,373.32

INTERNAL REVENUE SERVICE
CINCINNATI, OH 45999-0149





	SB
Notice	CP503
Tax Year	2013
Notice date	May 9, 2013
Social Security number	
Page 2 of 4	

What you need to do immediately—continued

Pay immediately—continued

- If you can't pay the amount due, pay as much as you can now and make payment arrangements that allow you to pay off the rest over time. Visit www.irs.gov/payments for more information about:
 - Credit and debit card payments
 - Electronic payments
 - Installment and payment plans:
 - Automatic deductions from your bank account
 - Payroll deductions
 - Apply online or mail Form 9465, Installment Agreement Request.
 - Offer in Compromise- To see if you qualify for an offer, visit the Offer in Compromise Pre-Qualifier tool at www.irs.gov/Individuals/Offer-in-Compromise-1

If you need to pay your tax debt over time, we encourage you to apply for a Direct Debit Installment Agreement. These agreements save you time and money by having your monthly payment automatically withdrawn from your bank account. There are no checks to write and mail and these agreements have a reduced user fee.

Apply for a payment plan using the Online Payment Agreement application at www.irs.gov and search "online-payment".

By setting up an agreement online now, you may be able to avoid the filing of a Notice of Federal Tax Lien, if one hasn't been filed, certain taxpayers may request the notices be withdrawn after establishing a Direct Debit Installment Agreement. For more information on liens visit: www.irs.gov and search "federal tax lien".

If you've already paid your balance in full within the past 14 days or made payment arrangements, please disregard this notice.



Contact information

INTERNAL REVENUE SERVICE
P.O. BOX 9019
HOLTSVILLE, NY 11742-9019



WILLIAMSVILLE NY

Notice	CP503
Notice date	May 9, 2013
Social Security number	

If your address has changed, please call 1-800-829-8374 or visit www.irs.gov.
 Please check here if you've included any correspondence. Write your Social Security number the tax year (2013), and the form number (1040) on any correspondence.

Primary phone	Best time to call	Secondary phone	Best time to call
	<input type="checkbox"/> a.m. <input type="checkbox"/> p.m.		<input type="checkbox"/> a.m. <input type="checkbox"/> p.m.



	SB
Notice	CP503
Tax Year	2013
Notice date	May 9, 20
Social Security number	

Page 3 of 4

If we don't hear from you

- If you don't pay \$27,373.32 by May 19, 20 interest will increase and additional penalties may apply.
- If you don't pay the amount due or call us to make payment arrangements, we can file a Notice of Federal Tax Lien on your property at any time, if we haven't already done so.
- If the lien is in place, you may find it difficult to sell or borrow against your property. The tax lien would also appear on your credit report—which may harm your credit rating—and your creditors would also be publicly notified that the IRS has priority to seize your property.
- If you don't pay your tax debt, we have the right to seize ("levy") your property.

Penalties

We are required by law to charge any applicable penalties.

Failure-to-pay

Description	Amount
Total failure-to-pay	\$106.93

When you pay your taxes after the due date, we charge a penalty of 0.5% of the unpaid amount due per month, up to 25% of the amount due. We count part of a month as a full month. (Internal Revenue Code Section 6651)
For a detailed calculation of your penalty charges, call 1-800-829-8374.

Removal or reduction of penalties

We understand that circumstances—such as serious illness or injury, a family member's death, or loss of financial records due to natural disaster—may make it difficult for you to meet your taxpayer responsibility in a timely manner.

If you would like us to consider removing or reducing any of your penalty charges, please do the following:

- Identify which penalty charges you would like us to remove or reduce (e.g., 2005 late filing penalty).
- For each penalty charge, explain why you believe removal or reduction is appropriate.
- Sign your statement, and mail it to us along with any supporting documents.

We will review your statement and let you know whether we accept your explanation as reasonable cause to reduce or remove the penalty charge(s).

Removal of penalties due to erroneous written advice from the IRS

If you were penalized based on written advice from the IRS, we will remove the penalty if you meet the following criteria:

- If you sent a written request to the IRS for written advice on a specific issue
- You gave us complete and accurate information
- You received written advice from us
- You reasonably relied on our written advice and were penalized based on that advice

To request removal of penalties based on erroneous written advice from us, submit a completed Claim for Refund and Request for Abatement (Form 843) to the IRS service center where you filed your tax return. For a copy of the form or to find your IRS service center, go to www.irs.gov or call 1-800-829-8374.

Continued on back...

157873



	SB
Notice	CP503
Tax Year	2013
Notice date	May 9, 20
Social Security number	

Page 4 of 4

Interest charges

We are required by law to charge interest on unpaid tax from the date the tax return was due to the tax is paid in full. The interest is charged as long as there is an unpaid amount due, including penalties, if applicable. (Internal Revenue Code section 6601)

Description	Amount
Total interest	\$107.05

The table below shows the results used to calculate the interest on your unpaid amount due. For a detailed calculation of you interest, call 1-800-829-8374.

Period	Interest Rate
October 1, 2013 through December 31, 2013	3%
January 1, 2014 through March 31, 2014	3%
April 1, 2014 through June 30, 2014	3%
July 1, 2014 through September 30, 2014	3%
October 1, 2014 through December 31, 2014	3%
January 1, 2015 through March 31, 2015	3%
April 1, 2015 through June 30, 2015	3%
July 1, 2015 through September 30, 2015	3%

Additional information

- Visit www.irs.gov/cp503
- For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).
- Paying online is convenient, secure, and ensures timely receipt of your payment. To pay your taxes online or for more information, go to www.irs.gov/directpay.
- Keep this notice for your records.

We're required to send a copy of this notice to both you and your spouse. Each copy contains the same information about your joint account. Please note: Only pay the amount due once.

If you need assistance, please don't hesitate to contact us.



Department of the Treasury
Internal Revenue Service
Holtsville, NY 11742-0480

CAF



	WI
Notice	CP504
Tax Year	2002
Notice date	October 3, 20
Social Security number	
To contact us	Phone 1-800-829-0922
Your Caller ID	

Page 1 of 5



WILLIAMSVILLE NY

Notice of Intent to Levy

Amount due immediately: \$591.34

This is a notice of intent to seize ("levy") your state tax refund or other property. As we notified you before, our records show you have unpaid taxes for the tax year ending December 31, 2002 (Form 1040A). If you don't call us immediately or pay the amount due, we may seize ("levy") your property or rights to property (including any state tax refunds) and apply it to the \$591.34 you owe.

Billing Summary

Amount you owed	\$465.74
Failure-to-pay penalty	124.53
Interest charges	1.07
Amount due immediately	\$591.34

What you need to do immediately

Pay immediately

- Pay the amount due of \$591.34. If you fail to pay by October 13, 20 interest will increase and additional penalties may apply. If you don't pay by October 13, 20 we may seize ("levy") your property or rights to property (including any state tax refunds). **You can pay online now at www.irs.gov/directpay.**

Continued on back...



Notice	CP504
Notice date	October 3, 20
Social Security number	

WILLIAMSVILLE NY



Payment

- Make your check or money order payable to the United States Treasury.
- Write your Social Security number the tax year (2002), and the form number (1040A) on your payment and any correspondence.

Amount due immediately

\$591.34

INTERNAL REVENUE SERVICE
CINCINNATI, OH 45999-0149





	WI
Notice	CP504
Tax Year	2002
Notice date	October 3, 20
Social Security number	
Page 2 of 5	

What you need to do
immediately—**continued**

Pay immediately—**continued**

- If you can't pay the amount due, pay as much as you can now and make payment arrangements that allow you to pay off the rest over time. Visit www.irs.gov for more information about:
 - Credit card and debit payments
 - Electronic payments
 - Installment and payment plans:
- Automatic deductions from your bank account
- Payroll deductions
- Apply online using Form 9465, Installment Agreement Request.
 - Offer in Compromise- To see if you qualify for an offer, visit the Offer in Compromise Pre-Qualifier tool at www.irs.gov/Individuals/Offer-in-Compromise-1. Or, call us at 1-800-829-0922 to discuss your options.

If you need to pay your tax debt overtime, we encourage you to apply for a Direct Debt Installment Agreement. These agreements save you time and money by having your monthly payment automatically withdrawn from your bank account. There are no checks to write and mail and these agreements have a reduced user fee.

Apply for a payment plan using the Online Payment Agreement application at www.irs.gov and search "online-payment".

By setting up an agreement online now, you may be able to avoid the filing of a Notice of Federal Tax Lien, if one hasn't been filed. If a Notice of Federal Tax Lien has been filled, certain taxpayers may request the notice be withdrawn after establishing a Direct Debit Installment Agreement. For more information on liens, visit: www.irs.gov and search "federal tax lien".



Contact information

INTERNAL REVENUE SERVICE
P.O. BOX 9019
HOLTSVILLE, NY 11742-9019



WILLIAMSVILLE NY

Notice	CP504
Notice date	October 3, 20
Social Security number	

If your address has changed, please call 1-800-829-0922 or visit www.irs.gov.

- Please check here if you've included any correspondence. Write your Social Security number _____, the tax year (2002), and the form number (1040A) on any correspondence.

<input type="checkbox"/> a.m. <input type="checkbox"/> p.m.	Best time to call	<input type="checkbox"/> a.m. <input type="checkbox"/> p.m.	Best time to call
Primary phone _____		Secondary phone _____	

Internal Revenue Service
130 S. ELMWOOD AVENUE
BUFFALO, NY 14202

Department of the Treasury

CERTIFIED MAIL - RETURN RECEIPT

BUFFALO, NY

Date:
06/09/
Social Security or
Employer Identification Number

Person to Contact:

Contact Telephone Number:
(716)
Employee Identification Number:

FINAL NOTICE
NOTICE OF INTENT TO LEVY AND NOTICE OF YOUR RIGHT TO A HEARING
PLEASE RESPOND IMMEDIATELY

Why We Are Sending You This Letter

Your federal tax is still unpaid. We asked you to pay the tax, but we still haven't received your payment. This letter is your notice of our intent to levy (under Internal Revenue Code (IRC) Section 6331) and your right to request an Appeals hearing (under IRC Section 6330(a)).

What You Need To Do

Please send us a full payment today to prevent additional collection action. Make your check or money order payable to "United States Treasury". Write your Social Security number or Employer Identification Number on your payment. Send your payment to us in the enclosed envelope, along with a copy of this letter. The amount you owe through 07/20/20 is \$8,886.88. Additional penalty and interest charges will be due if you pay after this date.

If you wish to request an Appeals hearing, complete the enclosed Form 12153, *Request for a Collection Due Process or Equivalent Hearing*, and send it to us within 30 days from this letter's date. You must complete, sign, and return this form to the above address within 30 days to preserve your rights to contest an Appeals' decision in the U.S. Tax Court.

Information about Interest and Penalty Charges

The unpaid amount from prior notices may include tax, penalties, and interest you still owe. It also includes any credits and payments we've received since we sent our last notice to you. Below is a brief explanation of the interest and/or failure to pay penalty that may be included in the amount you owe:

Interest - Internal Revenue Code Section 6601

We charge interest when your tax is not paid on time. Interest is computed from the due date of your return (regardless of extensions) until paid in full. Interest is also charged on penalties for late filing and failure to pay tax owed. Interest compounds daily, except on late or underpaid estimated income taxes for individuals or corporations.

Taxpayer Identification Number:

Corporate Interest – We charge additional interest of 2 percent if, according to our records, you didn't make your corporate tax (income, employment, excise, etc.) payment within 30 days after we notified you of the underpayment of tax. This interest begins on the 31st day after we notify you of the underpayment of tax amounts you owe over \$100,000, minus your timely payments and credits.

Paying Late - Internal Revenue Code Section 6651(a)(2), (a)(3) and (d)(1)

We charge a late penalty of ½ percent of the tax owed each month or part of a month that the tax remains unpaid from the due date, up to a maximum of 25 percent of the tax due. The ½ percent increases to 1 percent for each subsequent month or part of a month if the tax remains unpaid 10 days after we issue a notice of intent to levy.

What We Are Going To Do

We may file a Notice of Federal Tax Lien at any time to protect the government's interest. A lien is a public notice to your creditors that the government has a right to your current assets, including any assets you acquire after we file the lien.

If you don't pay the amount you owe, make alternative arrangements to pay, or request an Appeals hearing within 30 days from this letter's date, we may take collection action against your property, or rights to property, such as real estate, automobiles, business assets, bank accounts, and other income.

How To Get Help

If you have recently paid this tax or if you can't pay it, call us immediately at the telephone number shown at the top of this letter.

The enclosed Publication 594, *The IRS Collection Process*, and Publication 1660, *Collection Appeal Rights*, provide more information.


Sincerely yours,

REVENUE OFFICER

Enclosures:
Copy of this letter
Publication 594
Publication 1660
Form 12153

The table below shows the amount you owe:

Form Number	Tax Period	Unpaid Amount from Prior Notices	Additional Penalty	Additional Interest	Amount You Owe
1040	12/31/2010	\$5,789.29	\$751.32	\$575.77	\$7,116.38
1040	12/31/2011	\$1,486.51	\$136.98	\$147.01	\$1,770.50
				Total:	\$8,886.88

 **IRS** Department of the Treasury
Internal Revenue Service
CCP-LU ACS CORRESPONDENCE
P.O. BOX 145566, STOP 8136 CSC
CINCINNATI, OH 45250-5566

CERTIFIED MAIL

Letter Date: 12/06/20
Taxpayer Identification Number:

Person to Contact:

Contact Telephone Number:
(800)

Employee Identification Number:



002934

Notice of Federal Tax Lien Filing and Your Right to a Hearing Under IRC 6320

Dear

We filed a Notice of Federal Tax Lien on 12/06/20

Type of Tax	Tax Period	Assessment Date	Amount on Lien
1040	12/31/2013	02/15/20	16827.23
1040	12/31/2014	02/15/20	20293.91
1040	12/31/2015	06/06/20	14744.34

NOTE: Please contact the person whose name and telephone number appears on this notice to obtain the current amount you owe. Additional interest and penalties may be increasing the amount on the lien shown above.

A lien attaches to all property you currently own and to all property you may acquire in the future. It also may damage your credit rating and hinder your ability to obtain additional credit.

You have the right to a hearing with us to appeal this collection action and to discuss your payment method options. To explain the different collection appeal procedures available to you, we have enclosed Publication 1660, Collection Appeal Rights.

You must request your hearing by 01/12/20 . Please complete the enclosed Form 12153, *Request for a Collection Due Process or Equivalent Hearing*, and mail it to:

Internal Revenue Service
IRS-ACS/CDP
P.O. BOX 42346
PHILADELPHIA, PA 19101-2346

Letter 3172 (DO) rev. (3-2009)
Catalog No. 267671

Request for a Collection Due Process or Equivalent Hearing

Use this form to request a Collection Due Process (CDP) or equivalent hearing with the IRS Office of Appeals if you have been issued one of the following lien or levy notices:

- Notice of Federal Tax Lien Filing and Your Right to a Hearing under IRC 6320,
- Notice of Intent to Levy and Notice of Your Right to a Hearing,
- Notice of Jeopardy Levy and Right of Appeal,
- Notice of Levy on Your State Tax Refund,
- Notice of Levy and Notice of Your Right to a Hearing.

Complete this form and send it to the address shown on your lien or levy notice. Include a copy of your lien or levy notice to ensure proper handling of your request.

Call the phone number on the notice or 1-800-829-1040 if you are not sure about the correct address or if you want to fax your request.

You can find a section explaining the deadline for requesting a Collection Due Process hearing in this form's instructions. If you've missed the deadline for requesting a CDP hearing, you must check line 7 (Equivalent Hearing) to request an equivalent hearing.

1. Taxpayer Name: (Taxpayer 1) _____
 Taxpayer Identification Number _____
 Current Address _____

City _____ State _____ Zip Code _____

2. Telephone Number and Best Time to Call During Normal Business Hours	Home (____) _____ - _____ Work (____) _____ - _____ Cell (____) _____ - _____	<input type="checkbox"/> am. <input type="checkbox"/> pm. <input type="checkbox"/> am. <input type="checkbox"/> pm. <input type="checkbox"/> am. <input type="checkbox"/> pm.
------------------------------------------------------------------------	-------------------------------------------------------------------------------------	-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

3. Taxpayer Name: (Taxpayer 2) _____
 Taxpayer Identification Number _____
 Current Address _____

(If Different from Address Above)

City _____ State _____ Zip Code _____

4. Telephone Number and Best Time to Call During Normal Business Hours	Home (____) _____ - _____ Work (____) _____ - _____ Cell (____) _____ - _____	<input type="checkbox"/> am. <input type="checkbox"/> pm. <input type="checkbox"/> am. <input type="checkbox"/> pm. <input type="checkbox"/> am. <input type="checkbox"/> pm.
------------------------------------------------------------------------	-------------------------------------------------------------------------------------	-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

5. Tax Information as Shown on the Lien or Levy Notice *(If possible, attach a copy of the notice)*

Type of Tax (Income, Employment, Excise, etc. or Civil Penalty)	Tax Form Number (1040, 941, 720, etc)	Tax Period or Periods

Request for a Collection Due Process or Equivalent Hearing

6. Basis for Hearing Request (Both boxes can be checked if you have received both a lien and levy notice)

- Filed Notice of Federal Tax Lien Proposed Levy or Actual Levy

7. Equivalent Hearing (See the instructions for more information on Equivalent Hearings)

- I would like an Equivalent Hearing - I would like a hearing equivalent to a CDP Hearing if my request for a CDP hearing does not meet the requirements for a timely CDP Hearing.

8. Check the most appropriate box for the reason you disagree with the filing of the lien or the levy. **See page 4 of this form for examples.** You can add more pages if you don't have enough space.

If, during your CDP Hearing, you think you would like to discuss a Collection Alternative to the action proposed by the Collection function it is recommended you submit a completed Form 433A (Individual) and/or Form 433B (Business), as appropriate, with this form. See www.irs.gov for copies of the forms. Generally, the Office of Appeals will ask the Collection Function to review, verify and provide their opinion on any new information you submit. We will share their comments with you and give you the opportunity to respond.

- Collection Alternative Installment Agreement Offer in Compromise I Cannot Pay Balance
Lien Subordination Discharge Withdrawal

Please explain:

My Spouse Is Responsible

- Innocent Spouse Relief (Please attach Form 8857, *Request for Innocent Spouse Relief*, to your request.)

Other (For examples, see page 4)

Reason (You must provide a reason for the dispute or your request for a CDP hearing will not be honored. Use as much space as you need to explain the reason for your request. Attach extra pages if necessary.):

9. Signatures

I understand the CDP hearing and any subsequent judicial review will suspend the statutory period of limitations for collection action. I also understand my representative or I must sign and date this request before the IRS Office of Appeals can accept it. If you are signing as an officer of a company add your title (*president, secretary, etc.*) behind your signature.

SIGN HERE

Taxpayer 1's Signature	Date
Taxpayer 2's Signature (<i>if a joint request, both must sign</i>)	Date

- I request my CDP hearing be held with my authorized representative (*attach a copy of Form 2848*)

Authorized Representative's Signature	Authorized Representative's Name	Telephone Number
---------------------------------------	----------------------------------	------------------

IRS Use Only		
IRS Employee (Print)	Employee Telephone Number	IRS Received Date

Information You Need To Know When Requesting A Collection Due Process Hearing

What Is the Deadline for Requesting a Timely Collection Due Process (CDP) Hearing?

- Your request for a CDP hearing about a Federal Tax Lien filing must be postmarked by the date indicated in the *Notice of Federal Tax Lien Filing and Your Right to a Hearing under IRC 6320* (lien notice).
- Your request for a CDP hearing about a levy must be postmarked within 30 days after the date of the *Notice of Intent to Levy and Notice of Your Right to a Hearing* (levy notice) or Notice of Your Right to a Hearing After an Actual Levy.

Your timely request for a CDP hearing will prohibit levy action in most cases. A timely request for CDP hearing will also suspend the 10-year period we have, by law, to collect your taxes. Both the prohibition on levy and the suspension of the 10-year period will last until the determination the IRS Office of Appeals makes about your disagreement is final. The amount of time the suspension is in effect will be added to the time remaining in the 10-year period. For example, if the 10-year period is suspended for six months, the time left in the period we have to collect taxes will be extended by six months.

You can go to court to appeal the CDP determination the IRS Office of Appeals makes about your disagreement.

What Is an Equivalent Hearing?

If you still want a hearing with the IRS Office of Appeals after the deadline for requesting a timely CDP hearing has passed, you can use this form to request an equivalent hearing. You must check the Equivalent Hearing box on line 7 of the form to request an equivalent hearing. **An equivalent hearing request does not prohibit levy or suspend the 10-year period for collecting your taxes; also, you cannot go to court to appeal the IRS Office of Appeals' decision about your disagreement.** You must request an equivalent hearing within the following timeframe:

- Lien Notice—one year plus five business days from the filing date of the Notice of Federal Tax Lien.
- Levy Notice—one year from the date of the levy notice.
- Your request for a CDP levy hearing, whether timely or Equivalent, does not prohibit the Service from filing a Notice of Federal Tax Lien.

Where Should You File Your CDP or Equivalent Hearing Request?

File your request by mail at the address on your lien notice or levy notice. You may also fax your request. Call the telephone number on the lien or levy notice to ask for the fax number. **Do not send your CDP or equivalent hearing request directly to the IRS Office of Appeals, it must be sent to the address on the lien or levy notice.** If you send your request directly to Appeals it may result in your request not being considered a timely request. Depending upon your issue the originating function may contact you in an attempt to resolve the issue(s) raised in your request prior to forwarding your request to Appeals.

Where Can You Get Help?

You can call the telephone number on the lien or levy notice with your questions about requesting a hearing. The contact person listed on the notice or other representative can access your tax information and answer your questions.

In addition, you may qualify for representation by a low-income taxpayer clinic for free or nominal charge. Our Publication 4134, Low Income Taxpayer Clinic List, provides information on clinics in your area.

If you are experiencing economic harm, the Taxpayer Advocate Service (TAS) may be able to help you resolve your problems with the IRS. TAS cannot extend the time you have to request a CDP or equivalent hearing. See Publication 594, *The IRS Collection Process*, or visit www.irs.gov/advocate/index-html. You also can call 1-877-777-4778 for TAS assistance.

Note—The IRS Office of Appeals will not consider frivolous requests. You can find examples of frivolous reasons for requesting a hearing or disagreeing with a tax assessment in Publication 2105, *Why do I have to Pay Taxes?*, or at www.irs.gov by typing “frivolous” into the search engine.

You can get copies of tax forms, schedules, instructions, publications, and notices at www.irs.gov, at your local IRS office, or by calling toll-free 1-800-TAX-FORM (829-3676).

Information You Need To Know When Requesting A Collection Due Process Hearing

What Are Examples of Reasons for Requesting a Hearing?

You will have to explain your reason for requesting a hearing when you make your request. Below are examples of reasons for requesting a hearing.

You want a collection alternative—“I would like to propose a different way to pay the money I owe.” Common collection alternatives include:

- Full payment—you pay your taxes by personal check, cashier's check, money order, or credit card.
- Installment Agreement—you pay your taxes fully or partially by making monthly payments.
- Offer in Compromise—you offer to make a payment or payments to settle your tax liability for less than the full amount you owe.

“I cannot pay my taxes.” Some possible reasons why you cannot pay your taxes are: (1) you have a terminal illness or excessive medical bills; (2) your only source of income is Social Security payments, welfare payments, or unemployment benefit payments; (3) you are unemployed with little or no income; (4) you have reasonable expenses exceeding your income; or (5) you have some other hardship condition. The IRS Office of Appeals may consider freezing collection action until your circumstances improve. Penalty and interest will continue to accrue on the unpaid balance.

You want action taken about the filing of the tax lien against your property—You can get a Federal Tax Lien released if you pay your taxes in full. You also may request a lien subordination, discharge, or withdrawal. See www.irs.gov for more information.

When you request **lien subordination**, you are asking the IRS to make a Federal Tax Lien secondary to a non-IRS lien. For example, you may ask for a subordination of the Federal Tax Lien to get a refinancing mortgage on your house or other real property you own. You would ask to make the Federal Tax Lien secondary to the mortgage, even though the mortgage came after the tax lien filing. The IRS Office of Appeals would consider lien subordination, in this example, if you used the mortgage proceeds to pay your taxes.

When you request a **lien discharge**, you are asking the IRS to remove a Federal Tax Lien from a specific property. For example, you may ask for a discharge of the Federal Tax Lien in order to sell your house if you use all of the sale proceeds to pay your taxes even though the sale proceeds will not fully pay all of the tax you owe.

When you request a **lien withdrawal**, you are asking the IRS to remove the Notice of Federal Tax Lien (NFTL) information from public records because you believe the NFTL should not have been filed. For example, you may ask for a withdrawal of the filing of the NFTL if you believe the IRS filed the NFTL prematurely or did not follow procedures, or you have entered into an installment agreement and the installment agreement does not provide for the filing of the NFTL. A withdrawal does not remove the lien from your IRS records.

Your spouse is responsible—“My spouse (or former spouse) is responsible for all or part of the tax liability.” You may believe that your spouse or former spouse is the only one responsible for all or a part of the tax liability. If this is the case, you are requesting a hearing so you can receive relief as an innocent spouse. You should complete and attach Form 8857, *Request for Innocent Spouse Relief*, to your hearing request.

Other Reasons—“I am not liable for (I don't owe) all or part of the taxes.” You can raise a disagreement about the amount you owe only if you did not receive a deficiency notice for the liability (a notice explaining why you owe taxes—it gives you the right to challenge in court, within a specific timeframe, the additional tax the IRS says you owe), or if you have not had another prior opportunity to disagree with the amount you owe.

“I do not believe I should be responsible for penalties.” The IRS Office of Appeals may remove all or part of the penalties if you have a reasonable cause for not paying or not filing on time. See Notice 746, *Information About Your Notice, Penalty and Interest for what is reasonable cause for removing penalties*.

“I have already paid all or part of my taxes.” You disagree with the amount the IRS says you haven't paid if you think you have not received credit for payments you have already made.

See Publication 594, *The IRS Collection Process*, for more information on the following topics: Installment Agreements and Offers in Compromise; Lien Subordination, Discharge, and Withdrawal; Innocent Spouse Relief; Temporarily Delay Collection; and belief that tax bill is wrong.



Department of the Treasury
Internal Revenue Service
Small Business and Self-Employed

Boston MA 02203

Niagara Falls NY

Date:
October 27, 20
Taxpayer ID number:

Form:
1040
Person to contact:

Contact telephone number:

Contact fax number:

Employee ID number:

Last day to file petition with US tax court:
January 25, 20

Tax Year Ended:	December 31, 2014
Deficiency:	
Increase in tax	\$21,735.00
Penalties or Additions to Tax	
IRC 6651(f)	15,757.88
IRC 6651(a)(2)	*computed at later date
IRC 6654	390.29

Dear

Why we are sending you this letter

We determined that you owe additional tax or other amounts, or both, for the tax year or years identified above. This letter is your **Notice Of Deficiency**, as required by law. The enclosed Form 4549-A, *Income Tax Discrepancy Adjustments* or Form 5278, *Statement - Income Tax Changes*, shows how we figured the deficiency.

If you wish to challenge this determination

If you want to challenge this determination in court before making any payment, you have 90 days from the date of this letter (150 days if this letter is addressed to you outside of the United States) to file a petition with the United States Tax Court to reconsider the deficiency.

Information you will need

If you have recently sought bankruptcy relief by filing a petition in bankruptcy court, see enclosed Notice 1421, *How Bankruptcy Affects Your Right to File a Petition in Tax Court in Response to a Notice of Deficiency*.

You can get a copy of the rules for filing a petition and a petition form by writing to the following address:

United States Tax Court
400 Second Street, NW
Washington, DC 20217

- The Tax Court has a simplified procedure for small tax cases when the dispute for each tax year is \$50,000 or less.
- If you use this simplified procedure, you cannot challenge the Tax Court's decision. You can get information on the simplified procedure for small cases from the Tax Court by writing to the court at the address above or from the court's internet site at www.ustaxcourt.gov.
- If you file a petition for multiple tax years and the dispute for any one or more of the tax years exceeds \$50,000, this simplified procedure is not available to you.

The law regarding married couples

The law requires separate notices for husbands and wives. Both must sign and file the petition or each must file a separate, signed petition if this letter is addressed to both husband and wife, and both want to petition the Tax Court.

If only one spouse is in bankruptcy at the time this letter was issued or files a bankruptcy petition after the date of this letter, the bankruptcy automatic stay does not prohibit the spouse who is not in bankruptcy from filing a petition with Tax Court. The bankruptcy automatic stay of the spouse seeking bankruptcy relief does not extend the time for filing a petition in Tax Court for the spouse who is not in bankruptcy.

How to file your petition form

Send the completed petition form, a copy of this letter, and copies of all statements and/or schedules you received with this letter to the Tax Court at the address above. If more than one tax year is shown above, you may file one petition form showing all of the years you are challenging.

You may represent yourself before the Tax Court, or you may be represented by anyone admitted to practice before the Tax Court.

The limits on filing a petition

The time you have to file a petition in the Tax Court is set by law.

1. The petition is considered timely filed if the postmark date falls within the prescribed 90 or 150 day period and the envelope containing the petition is properly addressed with the correct postage.
2. The Tax Court cannot consider your case if your Tax Court petition is filed late. IRS cannot grant an extension or allow a suspension of the prescribed deadline, even for reasonable cause. Thus, contacting the Internal Revenue Service (IRS) for more information, or receiving other correspondence from the IRS won't change the allowable period for filing a petition with the Tax Court.

If you agree with the Notice of Deficiency

If you decide not to file a petition with the Tax Court, please sign the enclosed Form 4089-B, *Notice of Deficiency - Waiver*, and return it to us at the IRS address on the top of the first page of this letter. This will permit us to assess the deficiency quickly and can help limit the accumulation of interest.

If we don't hear from you

If you decide not to sign and return Form 4089-B, and you do not file a petition with the Tax Court within the time limit, the law requires us to assess and bill you for the deficiency after 90 days from the date of this letter (150 days if this letter is addressed to you outside the United States).

Note: If you are a C-corporation, Section 6621(c) of the Internal Revenue Code requires that we charge an interest rate two percent higher than the normal rate on corporate underpayments in excess of \$100,000.

Information about the IRS Taxpayer Advocate Office

The IRS office whose phone number appears at the top of the notice can best address and access your tax information and help get you answers. You may be eligible for help from the Taxpayer Advocate Service (TAS) if you have tried to resolve your tax problem through normal IRS channels and have gotten nowhere, or you believe an IRS procedure just isn't working as it should. TAS is your voice at the IRS. TAS helps taxpayers whose problems are causing financial difficulty or significant cost, including the cost of professional representation (this includes businesses as well as individuals). You can reach TAS by calling the TAS toll-free number at 1-877-777-4778 or by contacting the local Taxpayer Advocate office at:

212-436-1011
290 Broadway, 5th Floor
Manhattan, NY 10007

To learn more about TAS and your basic tax responsibilities, visit www.TaxpayerAdvocate.irs.gov.

How to contact us

You may write or call the contact person whose name, telephone number, and IRS address are shown in the heading of this letter if you need further assistance. If you write, please include your telephone number, the best times if we need to call you and a copy of this letter to help us identify your account.

If you prefer to call and the telephone number is outside your local calling area, there may be a long distance charge to you.

Keep the original letter for your records.

Sincerely,

Commissioner
By

Technical Services TM

Enclosures:
Form 4549-A or Form 5278
Form 4089-A or Form 4089-B

Form **12277**
(October 2011)

Department of the Treasury — Internal Revenue Service

**Application for Withdrawal of Filed
Form 668(Y), Notice of Federal Tax Lien**
(Internal Revenue Code Section 6323(j))

1. Taxpayer Name <i>(as shown on the Notice of Federal Tax Lien)</i>		2. Social Security/Employer Identification No.	
3. Taxpayer's Representative, if applicable, or Name and Title of contact person, if taxpayer is a business			
4. Address <i>(Number, Street, P.O. Box)</i>			
5. City	6. State	7. ZIP code	8. Phone Number
9. Attach copy of the Form 668(Y), Notice of Federal Tax Lien, if available, OR , if you don't have a copy, provide the following information, if available:			
Serial number of Form 668(Y) <i>(found near the top of the document)</i>		Date Form 668(Y) filed	
Recording office where Form 668(Y) was filed			
10. Current status of the federal tax lien <i>("x" appropriate box)</i>			
<input type="checkbox"/> Open <input type="checkbox"/> Released <input type="checkbox"/> Unknown			
11. Reason for requesting withdrawal of the filed Notice of Federal Tax Lien <i>("x" appropriate box(es))</i>			
<input type="checkbox"/> The Notice of Federal Tax Lien was filed prematurely or not in accordance with IRS procedures.			
<input type="checkbox"/> The taxpayer entered into an installment agreement to satisfy the liability for which the lien was imposed and the agreement did not provide for a Notice of Federal Tax Lien to be filed.			
<input type="checkbox"/> The taxpayer is under a Direct Debit Installment Agreement.			
<input type="checkbox"/> Withdrawal will facilitate collection of the tax.			
<input type="checkbox"/> The taxpayer, or the Taxpayer Advocate acting on behalf of the taxpayer, believes withdrawal is in the best interest of the taxpayer and the government.			
12. Explain the basis for the withdrawal request <i>(attach additional sheets and other documentation that substantiates your request, as needed)</i>			

Affirmation	Under penalties of perjury, I declare that I have examined this application (including any accompanying schedules, exhibits, affidavits, and statements) and, to the best of my knowledge and belief, it is true, correct, and complete		
	Signature <i>(Taxpayer or Representative)</i>	Title <i>(if business)</i>	Date

General Instructions

1. Complete the application. If the information you supply is not complete, it may be necessary for the IRS to obtain additional information before making a determination on the application.
 - Sections 1 and 2: Enter the taxpayer's name and Social Security Number (SSN) or Employer Identification Number (EIN) as shown on the Notice of Federal Tax Lien (NFTL).
 - Section 3: Enter the name of the person completing the application if it differs from the taxpayer's name in section 1 (for example, taxpayer representative). For business taxpayers, enter the name and title of person making the application. Otherwise, leave blank.
 - Sections 4 through 8: Enter current contact information of taxpayer or representative.
 - Section 9: Attach a copy of the NFTL to be withdrawn, if available. If you don't have a copy of the NFTL but have other information about the NFTL, enter that information to assist the IRS in processing your request.
 - Section 10: Check the box that indicates the current status of the lien.
"Open" means there is still a balance owed with respect to the tax liabilities listed on the NFTL.
"Released" means the lien has been satisfied or is no longer enforceable.
"Unknown" means you do not know the current status of the lien.
 - Section 11: Check the box(es) that best describe the reason(s) for the withdrawal request. **NOTE:** If you are requesting a withdrawal of a released NFTL, you generally should check the last box regarding the best interest provision.
 - Section 12: Provide a detailed explanation of the events or the situation to support your reason(s) for the withdrawal request. Attach additional sheets and supporting documentation, as needed.
 - Affirmation: Sign and date the application. If you are completing the application for a business taxpayer, enter your title in the business.
2. Mail your application to the IRS office assigned your account. If the account is not assigned or you are uncertain where it is assigned, mail your application to IRS, ATTN: Advisory Group Manager, in the area where you live or is the taxpayer's principal place of business. Use Publication 4235, *Advisory Group Addresses*, to determine the appropriate office.
3. Your application will be reviewed and, if needed, you may be asked to provide additional information. You will be contacted regarding a determination on your application.
 - a. If a determination is made to withdraw the NFTL, we will file a Form 10916(c), *Withdrawal of Filed Notice of Federal Tax Lien*, in the recording office where the original NFTL was filed and provide you a copy of the document for your records.
 - b. If the determination is made to not withdraw the NFTL, we will notify you and provide information regarding your rights to appeal the decision.
4. **At your request, we will notify other interested parties of the withdrawal notice. Your request must be in writing and provide the names and addresses of the credit reporting agencies, financial institutions, and/or creditors that you want notified.**

NOTE: Your request serves as our authority to release the notice of withdrawal information to the agencies, financial institutions, or creditors you have identified.
5. If, at a later date, additional copies of the withdrawal notice are needed, you must provide a written request to the Advisory Group Manager. The request must provide:
 - a. The taxpayer's name, current address, and taxpayer identification number with a brief statement authorizing the additional notifications;
 - b. A copy of the notice of withdrawal, if available; and
 - c. A supplemental list of the names and addresses of any credit reporting agencies, financial institutions, or creditors to notify of the withdrawal of the filed Form 668(Y).

Privacy Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. The primary purpose of this form is to apply for withdrawal of a notice of federal tax lien. The information requested on this form is needed to process your application and to determine whether the notice of federal tax lien can be withdrawn. You are not required to apply for a withdrawal; however, if you want the notice of federal tax lien to be withdrawn, you are required to provide the information requested on this form. Sections 6001, 6011, and 6323 of the Internal Revenue Code authorize us to collect this information. Section 6109 requires you to provide the requested identification numbers. Failure to provide this information may delay or prevent processing your application; providing false or fraudulent information may subject you to penalties.

Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

MODULE 4



Financial Analysis:

Collection
Information
Statements



&

Asset Valuation

Collection Information Statement for Wage Earners and Self-Employed Individuals

Wage Earners Complete Sections 1, 2, 3, 4, and 5 including the signature line on page 4. *Answer all questions or write N/A if the question is not applicable.*
Self-Employed Individuals Complete Sections 1, 3, 4, 5, 6 and 7 and the signature line on page 4. *Answer all questions or write N/A if the question is not applicable.*
For Additional Information, refer to Publication 1854, "How To Prepare a Collection Information Statement."

Include attachments if additional space is needed to respond completely to any question.

Name on Internal Revenue Service (IRS) Account	Social Security Number SSN on IRS Account	Employer Identification Number EIN
------------------------------------------------	-------------------------------------------	------------------------------------

Section 1: Personal Information

1a Full Name of Taxpayer and Spouse (if applicable)		1c Home Phone ()	1d Cell Phone ()
1b Address (Street, City, State, ZIP code) (County of Residence)		1e Business Phone ()	1f Business Cell Phone ()
2b Name, Age, and Relationship of dependent(s)			
2a Marital Status: <input type="checkbox"/> Married <input type="checkbox"/> Unmarried (Single, Divorced, Widowed)			
3a Taxpayer	Social Security No. (SSN)	Date of Birth (mmddyyyy)	
3b Spouse	Driver's License Number and State		

Section 2: Employment Information for Wage Earners

If you or your spouse have self-employment income instead of, or in addition to wage income, complete Business Information in Sections 6 and 7.

Taxpayer		Spouse	
4a Taxpayer's Employer Name		5a Spouse's Employer Name	
4b Address (Street, City, State, and ZIP code)		5b Address (Street, City, State, and ZIP code)	
4c Work Telephone Number ()	4d Does employer allow contact at work <input type="checkbox"/> Yes <input type="checkbox"/> No	5c Work Telephone Number ()	5d Does employer allow contact at work <input type="checkbox"/> Yes <input type="checkbox"/> No
4e How long with this employer (years) (months)	4f Occupation	5e How long with this employer (years) (months)	5f Occupation
4g Number of withholding allowances claimed on Form W-4	4h Pay Period: <input type="checkbox"/> Weekly <input type="checkbox"/> Bi-weekly <input type="checkbox"/> Monthly <input type="checkbox"/> Other	5g Number of withholding allowances claimed on Form W-4	5h Pay Period: <input type="checkbox"/> Weekly <input type="checkbox"/> Bi-weekly <input type="checkbox"/> Monthly <input type="checkbox"/> Other

Section 3: Other Financial Information (Attach copies of applicable documentation)

6 Are you a party to a lawsuit (If yes, answer the following) <input type="checkbox"/> Yes <input type="checkbox"/> No			
<input type="checkbox"/> Plaintiff <input type="checkbox"/> Defendant	Location of Filing	Represented by	Docket/Case No.
Amount of Suit \$	Possible Completion Date (mmddyyyy)	Subject of Suit	
7 Have you ever filed bankruptcy (If yes, answer the following) <input type="checkbox"/> Yes <input type="checkbox"/> No			
Date Filed (mmddyyyy)	Date Dismissed (mmddyyyy)	Date Discharged (mmddyyyy)	Petition No.
			Location Filed
8 In the past 10 years, have you lived outside of the U.S for 6 months or longer (If yes, answer the following) <input type="checkbox"/> Yes <input type="checkbox"/> No			
Dates lived abroad: from (mmddyyyy)		To (mmddyyyy)	
9a Are you the beneficiary of a trust, estate, or life insurance policy (If yes, answer the following) <input type="checkbox"/> Yes <input type="checkbox"/> No			
Place where recorded:			EIN: _____
Name of the trust, estate, or policy		Anticipated amount to be received \$	When will the amount be received
9b Are you a trustee, fiduciary, or contributor of a trust <input type="checkbox"/> Yes <input type="checkbox"/> No			
Name of the trust:			EIN: _____
10 Do you have a safe deposit box (business or personal) (If yes, answer the following) <input type="checkbox"/> Yes <input type="checkbox"/> No			
Location (Name, address and box number(s))		Contents	Value \$
11 In the past 10 years, have you transferred any assets for less than their full value (If yes, answer the following) <input type="checkbox"/> Yes <input type="checkbox"/> No			
List Asset(s)	Value at Time of Transfer \$	Date Transferred (mmddyyyy)	To Whom or Where was it Transferred

Section 4: Personal Asset Information for All Individuals

12 CASH ON HAND Include cash that is not in a bank **Total Cash on Hand** \$

PERSONAL BANK ACCOUNTS Include all checking, online and mobile (e.g., PayPal) accounts, money market accounts, savings accounts, and stored value cards (e.g., payroll cards, government benefit cards, etc.).

Type of Account	Full Name & Address (Street, City, State, ZIP code) of Bank, Savings & Loan, Credit Union, or Financial Institution	Account Number	Account Balance As of _____ mmddyyyy
13a			\$
13b			\$
13c			\$
13d Total Cash (Add lines 13a through 13c, and amounts from any attachments)			\$

INVESTMENTS Include stocks, bonds, mutual funds, stock options, certificates of deposit, and retirement assets such as IRAs, Keogh, and 401(k) plans. Include all corporations, partnerships, limited liability companies, or other business entities in which you are an officer, director, owner, member, or otherwise have a financial interest.

Type of Investment or Financial Interest	Full Name & Address (Street, City, State, ZIP code) of Company	Current Value	Loan Balance (if applicable) As of _____ mmddyyyy	Equity Value minus Loan
14a	Phone	\$	\$	\$
14b	Phone	\$	\$	\$
14c	Phone	\$	\$	\$
14d Total Equity (Add lines 14a through 14c and amounts from any attachments)				\$

AVAILABLE CREDIT Include all lines of credit and bank issued credit cards.
Full Name & Address (Street, City, State, ZIP code) of Credit Institution

Full Name & Address (Street, City, State, ZIP code) of Credit Institution	Credit Limit	Amount Owed As of _____ mmddyyyy	Available Credit As of _____ mmddyyyy
15a Acct. No	\$	\$	\$
15b Acct. No	\$	\$	\$
15c Total Available Credit (Add lines 15a, 15b and amounts from any attachments)			\$

16a LIFE INSURANCE Do you own or have any interest in any life insurance policies with cash value (Term Life insurance does not have a cash value)
 Yes No If yes, complete blocks 16b through 16f for each policy.

16b Name and Address of Insurance Company(ies):			
16c Policy Number(s)			
16d Owner of Policy			
16e Current Cash Value	\$	\$	\$
16f Outstanding Loan Balance	\$	\$	\$

16g Total Available Cash (Subtract amounts on line 16f from line 16e and include amounts from any attachments) \$

REAL PROPERTY Include all real property owned or being purchased

		Purchase Date (mmddyyyy)	Current Fair Market Value (FMV)	Current Loan Balance	Amount of Monthly Payment	Date of Final Payment (mmddyyyy)	Equity FMV Minus Loan
17a Property Description			\$	\$	\$		\$
Location (Street, City, State, ZIP code) and County				Lender/Contract Holder Name, Address (Street, City, State, ZIP code), and Phone			
				Phone			
17b Property Description			\$	\$	\$		\$
Location (Street, City, State, ZIP code) and County				Lender/Contract Holder Name, Address (Street, City, State, ZIP code), and Phone			
				Phone			
17c Total Equity (Add lines 17a, 17b and amounts from any attachments)							\$

PERSONAL VEHICLES LEASED AND PURCHASED Include boats, RVs, motorcycles, all-terrain and off-road vehicles, trailers, etc.

Description (Year, Mileage, Make/Model, Tag Number, Vehicle Identification Number)		Purchase/Lease Date (mmddyyyy)	Current Fair Market Value (FMV)	Current Loan Balance	Amount of Monthly Payment	Date of Final Payment (mmddyyyy)	Equity FMV Minus Loan
18a Year	Make/Model		\$	\$	\$		\$
Mileage	License/Tag Number	Lender/Lessor Name, Address (Street, City, State, ZIP code), and Phone					
Vehicle Identification Number		Phone					
18b Year	Make/Model		\$	\$	\$		\$
Mileage	License/Tag Number	Lender/Lessor Name, Address (Street, City, State, ZIP code), and Phone					
Vehicle Identification Number		Phone					
18c Total Equity (Add lines 18a, 18b and amounts from any attachments)							\$

PERSONAL ASSETS Include all furniture, personal effects, artwork, jewelry, collections (coins, guns, etc.), antiques or other assets. Include intangible assets such as licenses, domain names, patents, copyrights, mining claims, etc.

		Purchase/Lease Date (mmddyyyy)	Current Fair Market Value (FMV)	Current Loan Balance	Amount of Monthly Payment	Date of Final Payment (mmddyyyy)	Equity FMV Minus Loan
19a Property Description			\$	\$	\$		\$
Location (Street, City, State, ZIP code) and County				Lender/Lessor Name, Address (Street, City, State, ZIP code), and Phone			
				Phone			
19b Property Description			\$	\$	\$		\$
Location (Street, City, State, ZIP code) and County				Lender/Lessor Name, Address (Street, City, State, ZIP code), and Phone			
				Phone			
19c Total Equity (Add lines 19a, 19b and amounts from any attachments)							\$

If you are self-employed, sections 6 and 7 must be completed before continuing.

Section 5: Monthly Income and Expenses

Monthly Income/Expense Statement (For additional information, refer to Publication 1854.)

Total Income		Total Living Expenses		IRS USE ONLY
Source	Gross Monthly	Expense Items ⁶	Actual Monthly	Allowable Expenses
20 Wages (Taxpayer) ¹	\$	35 Food, Clothing and Misc. ⁷	\$	
21 Wages (Spouse) ¹	\$	36 Housing and Utilities ⁸	\$	
22 Interest - Dividends	\$	37 Vehicle Ownership Costs ⁹	\$	
23 Net Business Income ²	\$	38 Vehicle Operating Costs ¹⁰	\$	
24 Net Rental Income ³	\$	39 Public Transportation ¹¹	\$	
25 Distributions (K-1, IRA, etc.) ⁴	\$	40 Health Insurance	\$	
26 Pension (Taxpayer)	\$	41 Out of Pocket Health Care Costs ¹²	\$	
27 Pension (Spouse)	\$	42 Court Ordered Payments	\$	
28 Social Security (Taxpayer)	\$	43 Child/Dependent Care	\$	
29 Social Security (Spouse)	\$	44 Life Insurance	\$	
30 Child Support	\$	45 Current year taxes (Income/FICA) ¹³	\$	
31 Alimony	\$	46 Secured Debts (Attach list)	\$	
Other Income (Specify below) ⁵		47 Delinquent State or Local Taxes	\$	
32	\$	48 Other Expenses (Attach list)	\$	
33	\$	49 Total Living Expenses (add lines 35-48)	\$	
34 Total Income (add lines 20-33)	\$	50 Net difference (Line 34 minus 49)	\$	

1 Wages, salaries, pensions, and social security: Enter gross monthly wages and/or salaries. Do not deduct tax withholding or allotments taken out of pay, such as insurance payments, credit union deductions, car payments, etc. To calculate the gross monthly wages and/or salaries:

If paid weekly - multiply weekly gross wages by 4.3. Example: \$425.89 x 4.3 = \$1,831.33

If paid biweekly (every 2 weeks) - multiply biweekly gross wages by 2.17. Example: \$972.45 x 2.17 = \$2,110.22

If paid semimonthly (twice each month) - multiply semimonthly gross wages by 2. Example: \$856.23 x 2 = \$1,712.46

2 Net Income from Business: Enter monthly net business income. This is the amount earned after ordinary and necessary monthly business expenses are paid. **This figure is the amount from page 6, line 89.** If the net business income is a loss, enter "0". Do not enter a negative number. If this amount is more or less than previous years, attach an explanation.

3 Net Rental Income: Enter monthly net rental income. This is the amount earned after ordinary and necessary monthly rental expenses are paid. Do not include deductions for depreciation or depletion. If the net rental income is a loss, enter "0." Do not enter a negative number.

4 Distributions: Enter the total distributions from partnerships and subchapter S corporations reported on Schedule K-1, and from limited liability companies reported on Form 1040, Schedule C, D or E. Enter total distributions from IRAs if not included under pension income.

5 Other Income: Include agricultural subsidies, unemployment compensation, gambling income, oil credits, rent subsidies, etc.

6 Expenses not generally allowed: We generally do not allow tuition for private schools, public or private college expenses, charitable contributions, voluntary retirement contributions or payments on unsecured debts. However, we may allow the expenses if proven that they are necessary for the health and welfare of the individual or family or the production of income. See Publication 1854 for exceptions.

7 Food, Clothing and Miscellaneous: Total of food, clothing, housekeeping supplies, and personal care products for one month. The miscellaneous allowance is for expenses incurred that are not included in any other allowable living expense items. Examples are credit card payments, bank fees and charges, reading material, and school supplies.

8 Housing and Utilities: For principal residence: Total of rent or mortgage payment. Add the average monthly expenses for the following: property taxes, homeowner's or renter's insurance, maintenance, dues, fees, and utilities. Utilities include gas, electricity, water, fuel, oil, other fuels, trash collection, telephone, cell phone, cable television and internet services.

9 Vehicle Ownership Costs: Total of monthly lease or purchase/loan payments.

10 Vehicle Operating Costs: Total of maintenance, repairs, insurance, fuel, registrations, licenses, inspections, parking, and tolls for one month.

11 Public Transportation: Total of monthly fares for mass transit (e.g., bus, train, ferry, taxi, etc.)

12 Out of Pocket Health Care Costs: Monthly total of medical services, prescription drugs and medical supplies (e.g., eyeglasses, hearing aids, etc.)

13 Current Year Taxes: Include state and Federal taxes withheld from salary or wages, or paid as estimated taxes.

Certification: Under penalties of perjury, I declare that to the best of my knowledge and belief this statement of assets, liabilities, and other information is true, correct, and complete.

Taxpayer's Signature	Spouse's signature	Date
----------------------	--------------------	------

After we review the completed Form 433-A, you may be asked to provide verification for the assets, encumbrances, income and expenses reported. Documentation may include previously filed income tax returns, pay statements, self-employment records, bank and investment statements, loan statements, bills or statements for recurring expenses, etc.

IRS USE ONLY (Notes)

Sections 6 and 7 must be completed only if you are SELF-EMPLOYED.

Section 6: Business Information

51 Is the business a sole proprietorship (*filing Schedule C*) **Yes**, Continue with Sections 6 and 7. **No**, Complete Form 433-B.
All other business entities, including limited liability companies, partnerships or corporations, must complete Form 433-B.

52 Business Name & Address (*if different than 1b*)

53 Employer Identification Number	54 Type of Business	55 Is the business a Federal Contractor <input type="checkbox"/> Yes <input type="checkbox"/> No
56 Business Website (web address)	57 Total Number of Employees	58 Average Gross Monthly Payroll
59 Frequency of Tax Deposits	60 Does the business engage in e-Commerce (<i>Internet sales</i>) If yes, complete <i>lines 61a and 61b</i> <input type="checkbox"/> Yes <input type="checkbox"/> No	

PAYMENT PROCESSOR (<i>e.g., PayPal, Authorize.net, Google Checkout, etc.</i>) Name & Address (<i>Street, City, State, ZIP code</i>)	Payment Processor Account Number
61a	
61b	

CREDIT CARDS ACCEPTED BY THE BUSINESS

Credit Card	Merchant Account Number	Issuing Bank Name & Address (<i>Street, City, State, ZIP code</i>)
62a		
62b		
62c		

63 BUSINESS CASH ON HAND Include cash that is not in a bank. **Total Cash on Hand** \$

BUSINESS BANK ACCOUNTS Include checking accounts, online and mobile (*e.g., PayPal*) accounts, money market accounts, savings accounts, and stored value cards (*e.g., payroll cards, government benefit cards, etc.*). Report Personal Accounts in Section 4.

Type of Account	Full name & Address (<i>Street, City, State, ZIP code</i>) of Bank, Savings & Loan, Credit Union or Financial Institution.	Account Number	Account Balance As of _____ <i>mmdyyyy</i>
64a			\$
64b			\$
64c Total Cash in Banks (<i>Add lines 64a, 64b and amounts from any attachments</i>)			\$

ACCOUNTS/NOTES RECEIVABLE Include e-payment accounts receivable and factoring companies, and any bartering or online auction accounts. (*List all contracts separately, including contracts awarded, but not started.*) **Include Federal, state and local government grants and contracts.**

Accounts/Notes Receivable & Address (<i>Street, City, State, ZIP code</i>)	Status (<i>e.g., age, factored, other</i>)	Date Due (<i>mmdyyyy</i>)	Invoice Number or Government Grant or Contract Number	Amount Due
65a				\$
65b				\$
65c				\$
65d				\$
65e				\$
65f Total Outstanding Balance (<i>Add lines 65a through 65e and amounts from any attachments</i>)				\$

BUSINESS ASSETS Include all tools, books, machinery, equipment, inventory or other assets used in trade or business. Include a list and show the value of all intangible assets such as licenses, patents, domain names, copyrights, trademarks, mining claims, etc.

	Purchase/ Lease Date (mmddyyyy)	Current Fair Market Value (FMV)	Current Loan Balance	Amount of Monthly Payment	Date of Final Payment (mmddyyyy)	Equity FMV Minus Loan
66a Property Description		\$	\$	\$		\$
Location (Street, City, State, ZIP code) and Country			Lender/Lessor/Landlord Name, Address (Street, City, State, ZIP code), and Phone			
			Phone			
66b Property Description		\$	\$	\$		\$
Location (Street, City, State, ZIP code) and Country			Lender/Lessor/Landlord Name, Address (Street, City, State, ZIP code), and Phone			
			Phone			
66c Total Equity (Add lines 66a, 66b and amounts from any attachments)						\$

Section 7 should be completed only if you are SELF-EMPLOYED

Section 7: Sole Proprietorship Information (lines 67 through 87 should reconcile with business Profit and Loss Statement)

Accounting Method Used: Cash Accrual

Use the prior 3, 6, 9 or 12 month period to determine your typical business income and expenses.

Income and Expenses during the period (mmddyyyy) _____ to (mmddyyyy) _____

Provide a breakdown below of your average monthly income and expenses, based on the period of time used above.

Total Monthly Business Income		Total Monthly Business Expenses (Use attachments as needed)	
Source	Gross Monthly	Expense Items	Actual Monthly
67 Gross Receipts	\$	77 Materials Purchased ¹	\$
68 Gross Rental Income	\$	78 Inventory Purchased ²	\$
69 Interest	\$	79 Gross Wages & Salaries	\$
70 Dividends	\$	80 Rent	\$
71 Cash Receipts not included in lines 67-70	\$	81 Supplies ³	\$
Other Income (Specify below)		82 Utilities/Telephone ⁴	\$
72	\$	83 Vehicle Gasoline/Oil	\$
73	\$	84 Repairs & Maintenance	\$
74	\$	85 Insurance	\$
75	\$	86 Current Taxes ⁵	\$
76 Total Income (Add lines 67 through 75)	\$	87 Other Expenses, including installment payments (Specify)	\$
		88 Total Expenses (Add lines 77 through 87)	\$
		89 Net Business Income (Line 76 minus 88) ⁶	\$

Enter the monthly net income amount from line 89 on line 23, section 5. If line 89 is a loss, enter "0" on line 23, section 5.
Self-employed taxpayers must return to page 4 to sign the certification.

1 Materials Purchased: Materials are items directly related to the production of a product or service.

2 Inventory Purchased: Goods bought for resale.

3 Supplies: Supplies are items used in the business that are consumed or used up within one year. This could be the cost of books, office supplies, professional equipment, etc.

4 Utilities/Telephone: Utilities include gas, electricity, water, oil, other fuels, trash collection, telephone, cell phone and business internet.

5 Current Taxes: Real estate, excise, franchise, occupational, personal property, sales and employer's portion of employment taxes.

6 Net Business Income: Net profit from Form 1040, Schedule C may be used if duplicated deductions are eliminated (e.g., expenses for business use of home already included in housing and utility expenses on page 4). Deductions for depreciation and depletion on Schedule C are not cash expenses and must be added back to the net income figure. In addition, interest cannot be deducted if it is already included in any other installment payments allowed.

IRS USE ONLY (Notes)

How to prepare a Collection Information Statement (Form 433-A)



Who should use Form 433-A?

Form 433-A is used to obtain current financial information necessary for determining how a wage earner or self-employed individual can satisfy an outstanding tax liability.

You may need to complete Form 433-A:

- If you are an individual who owes income tax on Form 1040,
- If you are an individual who may be a responsible person for a Trust Fund Recovery Penalty,
- If you are an individual who may be personally responsible for a partnership liability,
- If you are an individual owner of a limited liability company that is a disregarded entity, or
- If you are an individual who is self-employed or has self-employment income. You are self-employed if you are in business for yourself, or carry on a trade or business as a sole proprietor or an independent contractor.

If you are a wage earner:

Complete Sections 1, 2, 3, 4 and 5, including the signature line on page 4.

If you are a self-employed individual:

Complete Sections 1, 3, 4, 5, 6 and 7, and the signature line on page 4.

If you are a wage earner and have self-employment income:

Complete Sections 1 through 7, and the signature line on page 4.

Answer all questions in these sections or write N/A if the question is not applicable. Include attachments if additional space is needed to respond completely to any question. You may be asked to provide additional verification after we review the completed Form 433-A.

Certification for Signature Line on page 4

This requires the taxpayer's signature. For joint income tax liabilities, both husband and wife must sign the statement.

Section 4 Personal Asset Information

Items 13 – Personal Bank Accounts

Enter all accounts (checking, savings, online, mobile (*e.g.*, PayPal), money market, etc.); even if there is currently no balance. Include stored value cards such as a payroll card from an employer, an electronic benefit card from a government agency or a child support payment card. Do not enter bank loans.

Item 14 – Investments

List all investments such as stocks, bonds, mutual funds, etc. Include any interest you have in a business.

Item 15 – Available Credit

Enter lines of credit and credit cards issued by a bank, credit union, or savings and loan. Securing a credit card advance to pay taxes is an option to consider, but is not required.

Items 17, 18 and 19 – Real Estate, Vehicles and Personal Assets

Current Fair Market Value – Indicate the amount you could sell the asset for today.

Date of Final Payment – Enter the date the loan or lease will be fully paid.

Item 17 – Real Estate

List locations of all property that you own or are purchasing under contract. List lender or contract holder.

Item 18 – Personal Vehicles

List all vehicles owned and leased (cars, boats, RVs, etc.) If you are leasing, list lessor. If you are purchasing, list lender.

Item 19 – Personal Assets

List other personal assets you own such as artwork, jewelry, antiques, furniture, collections (coins, guns etc.). Include intangible assets such as licenses, domain names, patents, copyrights, mining claims, etc.

Section 5 Monthly Income/Expenses

(See page 2 for additional information on income/expenses.)

If you are self-employed or have self-employment income, complete Sections 6 and 7 before completing Section 5.

If only one spouse has a tax liability, but both have income, list the total household income and expenses if you share expenses or live in a community property state. If you do not live in a community property state and do not share expenses, list income and expenses for the liable taxpayer only. Verification of expenses may be requested.

Section 6 (Self-Employed only) Business Information/Assets

Item 61 – Payment Processor

List all third-party processors you use for business to accept credit card payments.

Item 64 – Business Bank Accounts

Enter all business bank accounts (checking, savings, online, mobile (*e.g.*, PayPal), money market, etc.); even if there is currently no balance. Include stored value cards such as a telephone card or prepaid debit card for expenses.

Do not enter bank loans.

Item 66 – Business Assets

List all other assets used in trade or business that were not included in previous sections.

Section 7 (Self-Employed only) Business Income and Expenses

Complete Business Income and Expenses in Section 7 before completing Monthly Income/Expense Statement in Section 5. The business information in Section 7 should reconcile with your business profit and loss statement. See footnote 6 on page 6 of Form 433-A if using Form 1040, Schedule C.

TOTAL INCOME

Items 20 and 21 – Wages

Enter your gross monthly wages and/or salaries. Do not deduct withholding or allotments taken out of your pay such as insurance, union dues, car payments, etc. List these deductions in Total Living Expenses.

Item 23 – Net Business Income

Enter your monthly net business income from line 89 on page 6.

Item 25 – Distributions

Enter the monthly average of your distributions from Partnerships, Subchapter S Corporations or Limited Liability Companies. Enter 401K distributions if not included in Pension Income on lines 26 or 27.

TOTAL LIVING EXPENSES (necessary)

To be necessary, expenses must provide for the health and welfare of you and your family and/or provide for the production of income, and must be reasonable in amount. We may ask you to provide substantiation of certain expenses.

Item 35 – Standard for Food, Clothing and Misc.

Enter the total amount for this item from the chart in the next column. If you claim a higher amount for a specific expense, you must verify and substantiate that amount. The miscellaneous allowance is for expenses that are not included in any other allowable living expense items (e.g. credit card payments, bank fees, school supplies.)

Item 36 – Housing and Utilities

Enter the monthly rent or mortgage payment for your principal residence. Add the average monthly payment for the following expenses, if they are not included in your rent or mortgage payments: property taxes, homeowner's or renter's insurance, necessary maintenance and repair, homeowner dues, condominium fees, and utilities.

Item 37 – Vehicle Ownership Costs

Enter your monthly lease, purchase or loan payments.

Item 38 – Vehicle Operating Costs

Enter the average monthly costs for insurance, licenses, registration fees, inspections, normal repairs and maintenance, fuel, parking and tolls.

Item 39 – Public Transportation

Enter the average monthly public transportation expenses you pay for bus, train and taxi fares, and any other mass transit fares.

Item 40 – Health Insurance

Enter your monthly expense for health insurance

Item 41– Out-of-Pocket Health Care Costs

Enter the amount for this item from the chart in the next column. These are health care costs not covered by insurance. If you claim a higher amount, you must verify and substantiate the expenses.

Item 42 – Court Ordered Payments

Include child support, alimony, etc.

Item 45 – Current Year Taxes

Include state and Federal taxes withheld from salary or wages, or paid as estimated taxes. If applicable, include county, city, and municipal income taxes.

Item 46 – Secured Debts

Enter your average monthly payments for any other secured debts. Do not duplicate mortgage or car payments entered in Items 36 or 37 above.

Item 48 – Other Expenses

In certain circumstances, IRS may allow minimum payments on other expenses, such as student loans, unsecured debts, tuition or contributions if required for employment, etc. Attach a list and explanation.

Total Monthly National Standards for Food, Clothing and Misc. (Section 5, item 35)

Effective 03/28/2016

Expense	One Person	Two Persons	Three Persons	Four Persons
Food	\$307	\$583	\$668	\$815
Housekeeping supplies	\$30	\$60	\$60	\$71
Apparel & services	\$80	\$148	\$193	\$227
Personal care products & services	\$34	\$61	\$62	\$74
Miscellaneous	\$119	\$231	\$266	\$322
Total	\$570	\$1,083	\$1,249	\$1,509

More than four persons	Over Four Persons Amount
For each additional person, add to four-person total allowance:	\$341

To calculate the allowance, please read across to the column that matches the number of persons in your family.

When you have more than four persons in your family, you need to multiply the amount of additional persons over four by the dollar amount in the "Over Four" column; then add the answer to the dollar amount in the "Four" column. For example, when you have six persons in your family, you would multiply \$341 by the two members of your family over four to get \$682. You then would add this \$682 to the \$1,509 allowed for a family of four. As a result, your allowed expenses would equal \$2,191 (\$682 + \$1,509).

Total Monthly National Standards for Out-of-Pocket Health Care Costs (Section 5, item 41)

Effective 03/28/2016

	Out-of-Pocket Health Care Costs
Under 65	\$54
65 and Older	\$130

To calculate the allowance, determine the number and age of persons in your household and multiply by the amount reflected in the chart.

For example, a family of three persons, all under 65, would be allowed \$162 (\$54 x 3)

NOTE: IRS will allow reasonable expenses that exceed the standards if using the standards is not adequate to provide for your necessary living expenses. You may be asked to provide verification of expenses claimed.

Collection Information Statement

Name(s) and Address	Your Social Security Number or Individual Taxpayer Identification Number	
	Your Spouse's Social Security Number or Individual Taxpayer Identification Number	
County of Residence	Your Telephone Numbers	Spouse's Telephone Numbers
	Home: _____ Work: _____ Cell: _____	Home: _____ Work: _____ Cell: _____

Enter the number of people in the household who can be claimed on this year's tax return including you and your spouse. Under 65 _____ 65 and Over _____

If you or your spouse are self employed or have self employment income, provide the following information:

Name of Business	Business EIN	Type of Business	Number of Employees (not counting owner)
------------------	--------------	------------------	------------------------------------------

A. ACCOUNTS / LINES OF CREDIT Include checking, online, mobile (e.g., PayPal) and savings accounts, Certificates of Deposit, Trusts, Individual Retirement Accounts (IRAs), Keogh Plans, Simplified Employee Pensions, 401(k) Plans, Profit Sharing Plans, Mutual Funds, Stocks, Bonds and other investments. If applicable, include business accounts. *(Use additional sheets if necessary.)*

Name and Address of Institution	Account Number	Type of Account	Current Balance/Value	Check if Business Account
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

B. REAL ESTATE Include home, vacation property, timeshares, vacant land and other real estate. *(Use additional sheets if necessary.)*

Description/Location/County	Monthly Payment(s)	Financing		Current Value	Balance Owed	Equity
		Year Purchased	Purchase Price			
<input type="checkbox"/> Primary Residence <input type="checkbox"/> Other		Year Purchased	Purchase Price			
		Year Refinanced	Refinance Amount			
<input type="checkbox"/> Primary Residence <input type="checkbox"/> Other		Year Purchased	Purchase Price			
		Year Refinanced	Refinance Amount			

C. OTHER ASSETS Include cars, boats, recreational vehicles, whole life policies, etc. Include make, model and year of vehicles and name of Life Insurance company in Description. If applicable, include business assets such as tools, equipment, inventory, etc. *(Use additional sheets if necessary.)*

Description	Monthly Payment	Year Purchased	Final Payment (mo/yr)	Current Value	Balance Owed	Equity
			/			
			/			
			/			
			/			
			/			
			/			

D. CREDIT CARDS *(Visa, MasterCard, American Express, Department Stores, etc.)*

Type	Credit Limit	Balance Owed	Minimum Monthly Payment

TURN PAGE TO CONTINUE

E. BUSINESS INFORMATION Complete E1 for Accounts Receivable owed to you or your business. (Use additional sheets if necessary.) Complete E2 if you or your business accepts credit card payments.

E1. Accounts Receivable owed to you or your business

Name	Address	Amount Owed
List total amount owed from additional sheets		
Total amount of accounts receivable available to pay to IRS now		

E2. Name of individual or business on account

Credit Card (Visa, MasterCard, etc.)	Issuing Bank Name and Address	Merchant Account Number

F. EMPLOYMENT INFORMATION If you have more than one employer, include the information on another sheet of paper. (If attaching a copy of current pay stub, you do not need to complete this section.)

Your current Employer (name and address)		Spouse's current Employer (name and address)	
How often are you paid? (Check one) <input type="checkbox"/> Weekly <input type="checkbox"/> Biweekly <input type="checkbox"/> Semi-monthly <input type="checkbox"/> Monthly Gross per pay period _____ Taxes per pay period (Fed) _____ (State) _____ (Local) _____ How long at current employer _____		How often are you paid? (Check one) <input type="checkbox"/> Weekly <input type="checkbox"/> Biweekly <input type="checkbox"/> Semi-monthly <input type="checkbox"/> Monthly Gross per pay period _____ Taxes per pay period (Fed) _____ (State) _____ (Local) _____ How long at current employer _____	

G. NON-WAGE HOUSEHOLD INCOME List monthly amounts. For Self-Employment and Rental Income, list the monthly amount received after expenses or taxes and attach a copy of your current year profit and loss statement.

Alimony Income		Net Rental Income		Interest/Dividends Income	
Child Support Income		Unemployment Income		Social Security Income	
Net Self Employment Income		Pension Income		Other:	

H. MONTHLY NECESSARY LIVING EXPENSES List monthly amounts. (For expenses paid other than monthly, see instructions.)

1. Food / Personal Care See instructions. If you do not spend more than the standard allowable amount for your family size, fill in the Total amount only.		4. Medical		Actual Monthly Expenses	IRS Allowed
	Actual Monthly Expenses		Health Insurance		
Food			Out of Pocket Health Care Expenses		
Housekeeping Supplies			Total		
Clothing and Clothing Services			5. Other		
Personal Care Products & Services			Child / Dependent Care	Actual Monthly Expenses	IRS Allowed
Miscellaneous			Estimated Tax Payments		
Total			Term Life Insurance		
2. Transportation			Retirement (Employer Required)		
Gas / Insurance / Licenses / Parking / Maintenance etc.	Actual Monthly Expenses	IRS Allowed	Retirement (Voluntary)		
Public Transportation			Union Dues		
Total			Delinquent State & Local Taxes (minimum payment)		
3. Housing & Utilities			Student Loans (minimum payment)		
Rent	Actual Monthly Expenses	IRS Allowed	Court Ordered Child Support		
Electric, Oil/Gas, Water/Trash			Court Ordered Alimony		
Telephone/Cell/Cable/Internet			Other Court Ordered Payments		
Real Estate Taxes and Insurance (if not included in B above)			Other (specify)		
Maintenance and Repairs			Other (specify)		
Total			Other (specify)		
			Total		

Under penalty of perjury, I declare to the best of my knowledge and belief this statement of assets, liabilities and other information is true, correct and complete.

Your Signature	Spouse's Signature	Date
----------------	--------------------	------

Instructions for Form 433-F, Collection Information Statement

What is the purpose of Form 433F?

Form 433-F is used to obtain current financial information necessary for determining how a wage earner or self-employed individual can satisfy an outstanding tax liability.

Note: You may be able to establish an Online Payment Agreement on the IRS web site. To apply online, go to <https://www.irs.gov>, click on "I need to pay my taxes," and select "Installment Agreement" under the heading "What if I can't pay now?"

If you are requesting an Installment Agreement, you should submit Form 9465, *Installment Agreement Request*, along with Form 433-F. (A large down payment may streamline the installment agreement process, pay your balance faster and reduce the amount of penalties and interest.

Please retain a copy of your completed form and supporting documentation. After we review your completed form, we may contact you for additional information. For example, we may ask you to send supporting documentation of your current income or substantiation of your stated expenditures.

If any section on this form is too small for the information you need to supply, please use a separate sheet.

Section A – Accounts / Lines of Credit

List all accounts, even if they currently have no balance. However, do not enter bank loans in this section. Include business accounts, if applicable. If you are entering information for a stock or bond, etc. and a question does not apply, enter N/A.

Section B – Real Estate

List all real estate you own or are purchasing including your home. Include insurance and taxes if they are included in your monthly payment. The county/description is needed if different than the address and county you listed above. To determine equity, subtract the amount owed for each piece of real estate from its current market value.

Section C – Other Assets

List all cars, boats and recreational vehicles with their make, model and year. If a vehicle is leased, write "lease" in the "year purchased" column. List whole life insurance policies with the name of the insurance company. List other assets with a description such as "paintings", "coin collection", or "antiques". If applicable, include business assets, such as tools, equipment, inventory, and intangible assets such as domain names, patents, copyrights, etc. To determine equity, subtract the amount owed from its current market value. If you are entering information for an asset and a question does not apply, enter N/A.

Section D – Credit Cards

List all credit cards and lines of credit, even if there is no balance owed.

Section E – Business Information

Complete this section if you or your spouse are self-employed, or have self-employment income. This includes self-employment income from online sales.

E1: List all Accounts Receivable owed to you or your business. Include federal, state and local grants and contracts.

E2: Complete if you or your business accepts credit card payments (e.g., Visa, MasterCard, etc.).

Section F – Employment Information

Complete this section if you or your spouse are wage earners.

If attaching a copy of current pay stub, you do not need to complete this section.

Section G – Non-Wage Household Income

List all non-wage income received monthly.

Net Self-Employment Income is the amount you or your spouse earns after you pay ordinary and necessary monthly business expenses. This figure should relate to the yearly net profit from Schedule C on your Form 1040 or your current year profit and loss statement. Please attach a copy of Schedule C or your current year profit and loss statement. If net income is a loss, enter "0".

Net Rental Income is the amount you earn after you pay ordinary and necessary monthly rental expenses. This figure should relate to the amount reported on Schedule E of your Form 1040.

Do not include depreciation expenses. Depreciation is a non-cash expense. Only cash expenses are used to determine ability to pay).

If net rental income is a loss, enter "0".

Other Income includes distributions from partnerships and subchapter S corporations reported on Schedule K-1, and from limited liability companies reported on Form 1040, Schedule C, D or E. It also includes agricultural subsidies, gambling income, oil credits, and rent subsidies. Enter total distributions from IRAs if not included under Pension Income.

Section H – Monthly Necessary Living Expenses

Enter monthly amounts for expenses. For any expenses not paid monthly, convert as follows:

If a bill is paid ...	Calculate the monthly amount by ...
Quarterly	Dividing by 3
Weekly	Multiplying by 4.3
Biweekly (every two weeks)	Multiplying by 2.17
Semimonthly (twice each month)	Multiplying by 2

For expenses claimed in boxes 1 and 4, you should provide the IRS allowable standards, or the actual amount you pay if the amount exceeds the IRS allowable standards. IRS allowable standards can be found by accessing <https://www.irs.gov/businesses/small-businesses-self-employed/collection-financial-standards>.

Substantiation may be required for any expenses over the standard once the financial analysis is completed.

The amount claimed for Miscellaneous cannot exceed the standard amount for the number of people in your family. The miscellaneous allowance is for expenses incurred that are not included in any other allowable living expense items. Examples are credit card payments, bank fees and charges, reading material and school supplies.

If you do not have access to the IRS web site, itemize your actual expenses and we will ask you for additional proof, if required. Documentation may include pay statements, bank and investment statements, loan statements and bills for recurring expenses, etc.

Housing and Utilities – Includes expenses for your primary residence. You should only list amounts for utilities, taxes and insurance that are not included in your mortgage or rent payments.

Rent – Do not enter mortgage payment here. Mortgage payment is listed in Section B.

Transportation – Include the total of maintenance, repairs, insurance, fuel, registrations, licenses, inspections, parking, and tolls for one month.

Public Transportation – Include the total you spend for public transportation if you do not own a vehicle or if you have public transportation costs in addition to vehicle expenses.

Medical – You are allowed expenses for health insurance and out-of-pocket health care costs.

Health insurance – Enter the monthly amount you pay for yourself or your family.

Out-of-Pocket health care expenses – are costs not covered by health insurance, and include:

- Medical services
- Prescription drugs
- Dental expenses
- Medical supplies, including eyeglasses and contact lenses. Medical procedures of a purely cosmetic nature, such as plastic surgery or elective dental work are generally not allowed.

Child / Dependent Care – Enter the monthly amount you pay for the care of dependents that can be claimed on your Form 1040.

Estimated Tax Payments – Calculate the monthly amount you pay for estimated taxes by dividing the quarterly amount due on your Form 1040ES by 3.

Life Insurance – Enter the amount you pay for term life insurance only. Whole life insurance has cash value and should be listed in Section C.

Delinquent State & Local Taxes – Enter the minimum amount you are required to pay monthly. Be prepared to provide a copy of the statement showing the amount you owe and if applicable, any agreement you have for monthly payments.

Student Loans – Minimum payments on student loans for the taxpayer's post-secondary education may be allowed if they are guaranteed by the federal government. Be prepared to provide proof of loan balance and payments.

Court Ordered Payments – For any court ordered payments, be prepared to submit a copy of the court order portion showing the amount you are ordered to pay, the signatures, and proof you are making the payments. Acceptable forms of proof are copies of cancelled checks or copies of bank or pay statements.

Other Expenses not listed above – We may allow other expenses in certain circumstances. For example, if the expenses are necessary for the health and welfare of the taxpayer or family, or for the production of income. Specify the expense and list the minimum monthly payment you are billed.

Department of the Treasury — Internal Revenue Service
**Collection Information Statement for Wage Earners and
Self-Employed Individuals**

Use this form if you are

- ▶ An individual who owes income tax on a Form 1040, U.S. Individual Income Tax Return
- ▶ An individual with a personal liability for Excise Tax
- ▶ An individual responsible for a Trust Fund Recovery Penalty
- ▶ An individual who is self-employed or has self-employment income. You are considered to be self-employed if you are in business for yourself, or carry on a trade or business.
- ▶ An individual who is personally responsible for a partnership liability (only if the partnership is submitting an offer)
- ▶ An individual who operates as a disregarded single member Limited Liability Company (LLC) taxed as a sole proprietor
- ▶ An individual who is submitting an offer on behalf of a deceased person

Note: Include attachments if additional space is needed to respond completely to any question.

Section 1 Personal and Household Information

Last Name		First Name		Date of Birth (mm/dd/yyyy)	Social Security Number - -
Marital status <input type="checkbox"/> Unmarried <input type="checkbox"/> Married	Home Address (Street, City, State, ZIP Code)			Do you: <input type="checkbox"/> Own your home <input type="checkbox"/> Rent <input type="checkbox"/> Other (specify e.g., share rent, live with relative, etc.)	
County of Residence		Primary Phone () -		Mailing Address (if different from above or Post Office Box number)	
Secondary Phone () -		Fax Number () -			

Provide information about your spouse.

Spouse's Last Name		Spouse's First Name		Date of Birth (mm/dd/yyyy)	Social Security Number - -
--------------------	--	---------------------	--	----------------------------	-------------------------------

Provide information for all other persons in the household or claimed as a dependent.

Name	Age	Relationship	Claimed as a dependent on your Form 1040?		Contributes to household income?	
			<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No
			<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No
			<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No
			<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No
			<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Section 2 Employment Information for Wage Earners

Complete this section if you or your spouse are wage earners and received a Form W-2. If you or your spouse have self-employment income (that is you file a Schedule C, E, F, etc.) instead of, or in addition to wage income, you must also complete Business Information in Sections 4, 5, and 6.

Your Employer's Name		Employer's Address (street, city, state, zip code)	
Do you have an ownership interest in this business? <input type="checkbox"/> Yes <input type="checkbox"/> No	If yes, check the business interest that applies: <input type="checkbox"/> Partner <input type="checkbox"/> Officer <input type="checkbox"/> Sole proprietor		
Your Occupation	How long with this employer (years) (months)		
Spouse's Employer's Name		Employer's Address (street, city, state, zip code)	
Does your spouse have an ownership interest in this business? <input type="checkbox"/> Yes <input type="checkbox"/> No	If yes, check the business interest that applies: <input type="checkbox"/> Partner <input type="checkbox"/> Officer <input type="checkbox"/> Sole proprietor		
Spouse's Occupation	How long with this employer (years) (months)		

Section 3 Personal Asset Information

Use the most current statement for each type of account, such as checking, savings, money market and online accounts, stored value cards (such as, a payroll card from an employer), investment and retirement accounts (IRAs, Keogh, 401(k) plans, stocks, bonds, mutual funds, certificates of deposit), life insurance policies that have a cash value, and safe deposit boxes. Asset value is subject to adjustment by IRS based on individual circumstances. Enter the total amount available for each of the following (if additional space is needed include attachments).

Round to the nearest dollar. Do not enter a negative number. If any line item is a negative number, enter "0".

Cash and Investments (domestic and foreign)

<input type="checkbox"/> Cash <input type="checkbox"/> Checking <input type="checkbox"/> Savings <input type="checkbox"/> Money Market/CD <input type="checkbox"/> Online Account <input type="checkbox"/> Stored Value Card		
Bank Name	Account Number	(1a) \$
<input type="checkbox"/> Checking <input type="checkbox"/> Savings <input type="checkbox"/> Money Market/CD <input type="checkbox"/> Online Account <input type="checkbox"/> Stored Value Card		
Bank Name	Account Number	(1b) \$
Total of bank accounts from attachment		(1c) \$
Add lines (1a) through (1c) minus (\$1,000) =		(1) \$
Investment Account: <input type="checkbox"/> Stocks <input type="checkbox"/> Bonds <input type="checkbox"/> Other		
Name of Financial Institution	Account Number	
Current Market Value	Minus Loan Balance	
\$ _____ X .8 = \$ _____	– \$ _____ =	(2a) \$
Investment Account: <input type="checkbox"/> Stocks <input type="checkbox"/> Bonds <input type="checkbox"/> Other		
Name of Financial Institution	Account Number	
Current Market Value	Minus Loan Balance	
\$ _____ X .8 = \$ _____	– \$ _____ =	(2b) \$
Total investment accounts from attachment. [current market value X.8 minus loan balance(s)]		(2c) \$
Add lines (2a) through (2c) =		(2) \$
Retirement Account: <input type="checkbox"/> 401K <input type="checkbox"/> IRA <input type="checkbox"/> Other		
Name of Financial Institution	Account Number	
Current Market Value	Minus Loan Balance	
\$ _____ X .8 = \$ _____	– \$ _____ =	(3a) \$
Retirement Account: <input type="checkbox"/> 401K <input type="checkbox"/> IRA <input type="checkbox"/> Other		
Name of Financial Institution	Account Number	
Current Market Value	Minus Loan Balance	
\$ _____ X .8 = \$ _____	– \$ _____ =	(3b) \$
Total of retirement accounts from attachment. [current market value X .8 minus loan balance(s)]		(3c) \$
Add lines (3a) through (3c) =		(3) \$
Cash Value of Life Insurance Policies		
Name of Insurance Company	Policy Number	
Current Cash Value	Minus Loan Balance	
\$ _____	– \$ _____ =	(4a) \$
Total cash value of life insurance policies from attachment	Minus Loan Balance(s)	
\$ _____	– \$ _____ =	(4b) \$
Add lines (4a) through (4b) =		(4) \$

Section 3 (Continued) Personal Asset Information

Real Estate (Enter information about any house, condo, co-op, time share, etc. that you own or are buying)

Property Address (Street Address, City, State, ZIP Code)	Primary Residence <input type="checkbox"/> Yes <input type="checkbox"/> No	
	Date Purchased	
County and Country	Date of Final Payment	
How title is held (joint tenancy, etc.)	Description of Property	
Current Market Value Minus Loan Balance (Mortgages, etc.) \$ _____ X .8 = \$ _____ - \$ _____ (Total Value of Real Estate) =		
(5a) \$		
Property Address (Street Address, City, State, ZIP Code)	Primary Residence <input type="checkbox"/> Yes <input type="checkbox"/> No	
	Date Purchased	
County and Country	Date of Final Payment	
How title is held (joint tenancy, etc.)	Description of Property	
Current Market Value Minus Loan Balance (Mortgages, etc.) \$ _____ X .8 = \$ _____ - \$ _____ (Total Value of Real Estate) =		
(5b) \$		
Total value of property(s) from attachment [current market value X .8 minus any loan balance(s)]		(5c) \$
Add lines (5a) through (5c) =		(5) \$

Vehicles (Enter information about any cars, boats, motorcycles, etc. that you own or lease)

Vehicle Make & Model	Year	Date Purchased	Mileage	
<input type="checkbox"/> Lease <input type="checkbox"/> Loan	Name of Creditor	Date of Final Payment	Monthly Lease/Loan Amount \$ _____	
Current Market Value Minus Loan Balance (Mortgages, etc.) \$ _____ X .8 = \$ _____ - \$ _____		Total value of vehicle (if the vehicle is leased, enter 0 as the total value) =		
(6a) \$		Subtract \$3,450 from line (6a) (If line (6a) minus line (6b) is a negative number, enter "0")		
(6b) \$				
Vehicle Make & Model	Year	Date Purchased	Mileage	
<input type="checkbox"/> Lease <input type="checkbox"/> Loan	Name of Creditor	Date of Final Payment	Monthly Lease/Loan Amount \$ _____	
Current Market Value Minus Loan Balance (Mortgages, etc.) \$ _____ X .8 = \$ _____ - \$ _____		Total value of vehicle (if the vehicle is leased, enter 0 as the total value) =		
(6c) \$		If you are filing a joint offer, subtract \$3,450 from line (6c) (If line (6c) minus line (6d) is a negative number, enter "0")		
(6d) \$				
Total value of vehicles listed from attachment [current market value X .8 minus any loan balance(s)]				(6e) \$
Total lines (6a) through (6e) =				(6) \$

Section 3 (Continued) Personal Asset Information

Other valuable items (artwork, collections, jewelry, items of value in safe deposit boxes, interest in a company or business that is not publicly traded, etc.)

Note: Do not include clothing, furniture and other personal effects.

Description of asset:		
Current Market Value	Minus Loan Balance	
\$ _____ X .8 = \$ _____	- \$ _____ =	(7a) \$ _____
Description of asset:		
Current Market Value	Minus Loan Balance	
\$ _____ X .8 = \$ _____	- \$ _____ =	(7b) \$ _____
Total value of valuable items listed from attachment [current market value X .8 minus any loan balance(s)]		(7c) \$ _____
Add lines (7a) through (7c) =		(7) \$ _____
Do not include amount on the lines with a letter beside the number. Round to the nearest whole dollar. Do not enter a negative number. If any line item is a negative, enter "0" on that line. Add lines (1) through (7) and enter the amount in Box A =		Box A Available Individual Equity in Assets \$ _____

NOTE: If you or your spouse are self-employed, Sections 4, 5, and 6 must be completed before continuing with Sections 7 and 8.

Section 4 Self-Employed Information

If you or your spouse are self-employed (e.g., files Schedule(s) C, E, F, etc.), complete this section.

Is your business a sole proprietorship? <input type="checkbox"/> Yes <input type="checkbox"/> No		Address of Business (If other than personal residence)	
Name of Business			
Business Telephone Number () -	Employer Identification Number	Business Website	Trade Name or DBA
Description of Business	Total Number of Employees	Frequency of Tax Deposits	Average Gross Monthly Payroll \$
Do you or your spouse have any other business interests? Include any interest in an LLC, LLP, corporation, partnership, etc. <input type="checkbox"/> Yes (Percentage of ownership:) Title: <input type="checkbox"/> No		Business Address (Street, City, State, ZIP code)	
Business Name	Business Telephone Number () -	Employer Identification Number	

Type of business (Select one)

Partnership LLC Corporation Other _____

Section 5 Business Asset Information (for Self-Employed)

List business assets such as bank accounts, tools, books, machinery, equipment, business vehicles and real property that is owned/leased/rented. If additional space is needed, attach a list of items. Do not include personal assets listed in Section 3.

Round to the nearest whole dollar. Do not enter a negative number. If any line item is a negative number, enter "0".

<input type="checkbox"/> Cash <input type="checkbox"/> Checking <input type="checkbox"/> Savings <input type="checkbox"/> Money Market/CD <input type="checkbox"/> Online Account <input type="checkbox"/> Stored Value Card		
Bank Name	Account Number	(8a) \$ _____
<input type="checkbox"/> Cash <input type="checkbox"/> Checking <input type="checkbox"/> Savings <input type="checkbox"/> Money Market/CD <input type="checkbox"/> Online Account <input type="checkbox"/> Stored Value Card		
Bank Name	Account Number	(8b) \$ _____
Total bank accounts from attachment		(8c) \$ _____
Add lines (8a) through (8c) =		(8) \$ _____

Section 5 (Continued) Business Asset Information (for Self-Employed)

Description of asset:

Current Market Value \$ _____ X .8 = \$ _____	Minus Loan Balance - \$ _____	<i>(if leased or used in the production of income, enter 0 as the total value)</i>	=	(9a) \$
Description of asset:				
Current Market Value \$ _____ X .8 = \$ _____	Minus Loan Balance - \$ _____	<i>(if leased or used in the production of income, enter 0 as the total value)</i>	=	(9b) \$
Total value of assets listed from attachment [current market value X .8 minus any loan balance(s)]				(9c) \$
Add lines (9a) through (9c) =				(9) \$
IRS allowed deduction for professional books and tools of trade -				(10) \$ [4,560]
Enter the value of line (9) minus line (10). If less than zero enter zero. =				(11) \$
Notes Receivable				
Do you have notes receivable? <input type="checkbox"/> Yes <input type="checkbox"/> No				
If yes, attach current listing that includes name(s) and amount of note(s) receivable.				
Accounts Receivable				
Do you have accounts receivable, including e-payment, factoring companies, and any bartering or online auction accounts? <input type="checkbox"/> Yes <input type="checkbox"/> No				
If yes, you may be asked to provide a list of your account(s) receivable.				
Do not include amounts from the lines with a letter beside the number [for example: (9c)]. Round to the nearest whole dollar. Do not enter a negative number. If any line item is a negative, enter "0" on that line.				Box B Available Business Equity in Assets
Add lines (8) and (11) and enter the amount in Box B =				\$

Section 6 Business Income and Expense Information (for Self-Employed)

If you provide a current profit and loss (P&L) statement for the information below, enter the total gross monthly income on line 17 and your monthly expenses on line 29 below. Do not complete lines (12) - (16) and (18) - (28). You may use the amounts claimed for income and expenses on your most recent Schedule C; however, if the amount has changed significantly within the past year, a current P&L should be submitted to substantiate the claim.

Round to the nearest whole dollar. Do not enter a negative number. If any line item is a negative number, enter "0".

Business Income (You may average 6-12 months income/receipts to determine your Gross monthly income/receipts.)	
Gross receipts	(12) \$
Gross rental income	(13) \$
Interest income	(14) \$
Dividends	(15) \$
Other income	(16) \$
Add lines (12) through (16) =	(17) \$
Business Expenses (You may average 6-12 months expenses to determine your average expenses.)	
Materials purchased (e.g., items directly related to the production of a product or service)	(18) \$
Inventory purchased (e.g., goods bought for resale)	(19) \$
Gross wages and salaries	(20) \$
Rent	(21) \$
Supplies (items used to conduct business and used up within one year, e.g., books, office supplies, professional equipment, etc.)	(22) \$
Utilities/telephones	(23) \$
Vehicle costs (gas, oil, repairs, maintenance)	(24) \$
Business Insurance	(25) \$
Current Business Taxes (e.g., Real estate, excise, franchise, occupational, personal property, sales and employer's portion of employment taxes)	(26) \$
Secured debts (not credit cards)	(27) \$
Other business expenses (include a list)	(28) \$
Add lines (18) through (28) =	(29) \$
Round to the nearest whole dollar. Do not enter a negative number. If any line item is a negative, enter "0" on that line.	
Subtract line (29) from line (17) and enter the amount in Box C =	\$
Box C Net Business Income	

Section 7 Monthly Household Income and Expense Information

Enter your household's gross monthly income. The information below is for yourself, your spouse, and anyone else who contributes to your household's income. The entire household includes spouse, non-liable spouse, significant other, children, and others who contribute to the household. This is necessary for the IRS to accurately evaluate your offer.

Monthly Household Income

Round to the nearest whole dollar.

Primary taxpayer					
Wages	Social Security	Pension(s)	Other Income (e.g. unemployment)	Total primary taxpayer income =	(30) \$
\$ _____	+ \$ _____	+ \$ _____	+ \$ _____		
Spouse					
Wages	Social Security	Pension(s)	Other Income (e.g. unemployment)	Total spouse income =	(31) \$
\$ _____	+ \$ _____	+ \$ _____	+ \$ _____		
Additional sources of income used to support the household, e.g., non-liable spouse, or anyone else who may contribute to the household income, etc.					(32) \$
Interest and dividends					(33) \$
Distributions (e.g., income from partnerships, sub-S Corporations, etc.)					(34) \$
Net rental income					(35) \$
Net business income from Box C					(36) \$
Child support received					(37) \$
Alimony received					(38) \$
Round to the nearest whole dollar. Do not enter a negative number. If any line item is a negative, enter "0" on that line. Add lines (30) through (38) and enter the amount in Box D =					Box D Total Household Income \$ _____

Monthly Household Expenses

Enter your average monthly expenses.

Note: For expenses claimed in boxes (39) and (45) only, you should list the full amount of the allowable standard even if the actual amount you pay is less. You may find the allowable standards at <http://www.irs.gov/Businesses/Small-Businesses-&Self-Employed/Collection-Financial-Standards>.

Round to the nearest whole dollar.

Food, clothing, and miscellaneous (e.g., housekeeping supplies, personal care products, minimum payment on credit card). A reasonable estimate of these expenses may be used.	(39) \$
Housing and utilities (e.g., rent or mortgage payment and average monthly cost of property taxes, home insurance, maintenance, dues, fees and utilities including electricity, gas, other fuels, trash collection, water, cable television and internet, telephone, and cell phone).	(40) \$
Vehicle loan and/or lease payment(s)	(41) \$
Vehicle operating costs (e.g., average monthly cost of maintenance, repairs, insurance, fuel, registrations, licenses, inspections, parking, tolls, etc.). A reasonable estimate of these expenses may be used.	(42) \$
Public transportation costs (e.g., average monthly cost of fares for mass transit such as bus, train, ferry, taxi, etc.). A reasonable estimate of these expenses may be used.	(43) \$
Health insurance premiums	(44) \$
Out-of-pocket health care costs (e.g. average monthly cost of prescription drugs, medical services, and medical supplies like eyeglasses, hearing aids, etc.)	(45) \$
Court-ordered payments (e.g., monthly cost of any alimony, child support, etc.)	(46) \$
Child/dependent care payments (e.g., daycare, etc.)	(47) \$
Life insurance premiums	(48) \$
Current monthly taxes (e.g., monthly cost of federal, state, and local tax, personal property tax, etc.)	(49) \$

Section 7 Monthly Household Income and Expense Information (Continued)

Secured debts (e.g., any loan where you pledged an asset as collateral not previously listed, government guaranteed Student Loan)	(50) \$
Enter the amount of your monthly delinquent State and/or Local Tax payment(s)	(51) \$
Round to the nearest whole dollar. Do not enter a negative number. If any line item is a negative, enter "0" on that line. Add lines (39) through (51) and enter the amount in Box E =	Box E Total Household Expenses \$
Round to the nearest whole dollar. Do not enter a negative number. If any line item is a negative, enter "0" on that line. Subtract Box E from Box D and enter the amount in Box F =	Box F Remaining Monthly Income \$

Section 8 Calculate Your Minimum Offer Amount

The next steps calculate your minimum offer amount. The amount of time you take to pay your offer in full will affect your minimum offer amount. Paying over a shorter period of time will result in a smaller minimum offer amount.

Round to the nearest whole dollar.

If you will pay your offer in 5 or fewer payments within 5 months or less, multiply "Remaining Monthly Income" (Box F) by 12 to get "Future Remaining Income" (Box G). Do not enter a number less than \$0.

Enter the total from Box F \$	X 12 =	Box G Future Remaining Income \$
----------------------------------	--------	--------------------------------------------

If you will pay your offer in 6 to 24 months, multiply "Remaining Monthly Income" (Box F) by 24 to get "Future Remaining Income" (Box H). Do not enter a number less than \$0.

Enter the total from Box F \$	X 24 =	Box H Future Remaining Income \$
----------------------------------	--------	--------------------------------------------

Determine your minimum offer amount by adding the total available assets from Box A and Box B (if applicable) to the amount in either Box G or Box H.

Enter the amount from Box A plus Box B (if applicable) \$	+	Enter the amount from either Box G or Box H \$	=	Offer Amount Your offer must be more than zero (\$0). Do not leave blank. Use whole dollars only. \$
--------------------------------------------------------------	---	---------------------------------------------------	---	-------------------------------------------------------------------------------------------------------------------

If you cannot pay the Offer Amount shown above due to special circumstances, explain on the Form 656, Offer in Compromise, Section 1, Low Income Certification. You must offer an amount more than \$0.

Section 9 Other Information

Additional information IRS needs to consider settlement of your tax debt. If you or your business are currently in a bankruptcy proceeding, you are not eligible to apply for an offer.

Are you the beneficiary of a trust, estate, or life insurance policy? <input type="checkbox"/> Yes <input type="checkbox"/> No	
Are you currently in bankruptcy? <input type="checkbox"/> Yes <input type="checkbox"/> No	Have you filed bankruptcy in the past 10 years? <input type="checkbox"/> Yes <input type="checkbox"/> No
Discharge/Dismissal Date (mm/dd/yyyy)	Location Filed
Are you or have you been party to a lawsuit? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, date the lawsuit was resolved: (mm/dd/yyyy)	
In the past 10 years, have you transferred any assets for less than their full value? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, date the asset was transferred: (mm/dd/yyyy)	
In the past 3 years have you transferred any real property (land, house, etc.)? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, list the type of property and date of the transfer.	
Have you lived outside the U.S. for 6 months or longer in the past 10 years? <input type="checkbox"/> Yes <input type="checkbox"/> No	
Do you have any funds being held in trust by a third party? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, how much \$ _____ Where: _____	

Section 10**Signatures**

Under penalties of perjury, I declare that I have examined this offer, including accompanying documents, and to the best of my knowledge it is true, correct, and complete.

Signature of Taxpayer	Date (mm/dd/yyyy)
Signature of Spouse	Date (mm/dd/yyyy)

Remember to include all applicable attachments listed below.

- Copies of the most recent pay stub, earnings statement, etc., from each employer
- Copies of the most recent statement for each investment and retirement account
- Copies of the most recent statement, etc., from all other sources of income such as pensions, Social Security, rental income, interest and dividends (including any received from a related partnership, corporation, LLC, LLP, etc.), court order for child support, alimony, and rent subsidies
- Copies of bank statements for the three most recent months
- Copies of the most recent statement from lender(s) on loans such as mortgages, second mortgages, vehicles, etc., showing monthly payments, loan payoffs, and balances
- List of Notes Receivable, if applicable
- Verification of delinquent State/Local Tax Liability, if applicable
- Documentation to support any special circumstances described in the "Explanation of Circumstances" on Form 656, if applicable
- Attach a Form 2848, *Power of Attorney*, if you would like your attorney, CPA, or enrolled agent to represent you and you do not have a current form on file with the IRS.
- Completed and signed Form 656

Collection Information Statement for Businesses

Note: Complete all entry spaces with the current data available or "N/A" (not applicable). Failure to complete all entry spaces may result in rejection of your request or significant delay in account resolution. Include attachments if additional space is needed to respond completely to any question.

Section 1: Business Information

<p>1a Business Name _____</p> <p>1b Business Street Address _____ Mailing Address _____ City _____ State _____ ZIP _____</p> <p>1c County _____</p> <p>1d Business Telephone (_____) _____</p> <p>1e Type of Business _____</p> <p>1f Business Website (web address) _____</p>	<p>2a Employer Identification No. (EIN) _____</p> <p>2b Type of entity (Check appropriate box below) <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Other _____ <input type="checkbox"/> Limited Liability Company (LLC) classified as a corporation <input type="checkbox"/> Other LLC - Include number of members _____</p> <p>2c Date Incorporated/Established _____ mmdyyyy</p> <p>3a Number of Employees _____</p> <p>3b Monthly Gross Payroll _____</p> <p>3c Frequency of Tax Deposits _____</p> <p>3d Is the business enrolled in Electronic Federal Tax Payment System (EFTPS) <input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>4 Does the business engage in e-Commerce (Internet sales) If yes, complete 5a and 5b. <input type="checkbox"/> Yes <input type="checkbox"/> No</p>	

PAYMENT PROCESSOR (e.g., PayPal, Authorize.net, Google Checkout, etc.) Name and Address (Street, City, State, ZIP code)	Payment Processor Account Number
5a _____	_____
5b _____	_____

CREDIT CARDS ACCEPTED BY THE BUSINESS

Type of Credit Card (e.g., Visa, Mastercard, etc.)	Merchant Account Number	Issuing Bank Name and Address (Street, City, State, ZIP code)
6a _____	_____	Phone _____
6b _____	_____	Phone _____
6c _____	_____	Phone _____

Section 2: Business Personnel and Contacts

PARTNERS, OFFICERS, LLC MEMBERS, MAJOR SHAREHOLDERS, ETC.

<p>7a Full Name _____ Title _____ Home Address _____ City _____ State _____ ZIP _____ Responsible for Depositing Payroll Taxes <input type="checkbox"/> Yes <input type="checkbox"/> No</p>	<p>Social Security Number _____ Home Telephone (_____) _____ Work/Cell Phone (_____) _____ Ownership Percentage & Shares or Interest _____ Annual Salary/Draw _____</p>
<p>7b Full Name _____ Title _____ Home Address _____ City _____ State _____ ZIP _____ Responsible for Depositing Payroll Taxes <input type="checkbox"/> Yes <input type="checkbox"/> No</p>	<p>Social Security Number _____ Home Telephone (_____) _____ Work/Cell Phone (_____) _____ Ownership Percentage & Shares or Interest _____ Annual Salary/Draw _____</p>
<p>7c Full Name _____ Title _____ Home Address _____ City _____ State _____ ZIP _____ Responsible for Depositing Payroll Taxes <input type="checkbox"/> Yes <input type="checkbox"/> No</p>	<p>Social Security Number _____ Home Telephone (_____) _____ Work/Cell Phone (_____) _____ Ownership Percentage & Shares or Interest _____ Annual Salary/Draw _____</p>
<p>7d Full Name _____ Title _____ Home Address _____ City _____ State _____ ZIP _____ Responsible for Depositing Payroll Taxes <input type="checkbox"/> Yes <input type="checkbox"/> No</p>	<p>Social Security Number _____ Home Telephone (_____) _____ Work/Cell Phone (_____) _____ Ownership Percentage & Shares or Interest _____ Annual Salary/Draw _____</p>

Section 3: Other Financial Information (Attach copies of all applicable documents)

8 Does the business use a Payroll Service Provider or Reporting Agent (If yes, answer the following) Yes No

Name and Address (Street, City, State, ZIP code)	Effective dates (mmddyyyy)
--------------------------------------------------	----------------------------

9 Is the business a party to a lawsuit (If yes, answer the following) Yes No

<input type="checkbox"/> Plaintiff <input type="checkbox"/> Defendant	Location of Filing	Represented by	Docket/Case No.
Amount of Suit \$	Possible Completion Date (mmddyyyy)	Subject of Suit	

10 Has the business ever filed bankruptcy (If yes, answer the following) Yes No

Date Filed (mmddyyyy)	Date Dismissed (mmddyyyy)	Date Discharged (mmddyyyy)	Petition No.	District of Filing
-----------------------	---------------------------	----------------------------	--------------	--------------------

11 Do any related parties (e.g., officers, partners, employees) have outstanding amounts owed to the business (If yes, answer the following) Yes No

Name and Address (Street, City, State, ZIP code)	Date of Loan	Current Balance As of mmddyyyy \$	Payment Date	Payment Amount \$
--------------------------------------------------	--------------	-----------------------------------------	--------------	----------------------

12 Have any assets been transferred, in the last 10 years, from this business for less than full value (If yes, answer the following) Yes No

List Asset	Value at Time of Transfer \$	Date Transferred (mmddyyyy)	To Whom or Where Transferred
------------	---------------------------------	-----------------------------	------------------------------

13 Does this business have other business affiliations (e.g., subsidiary or parent companies) (If yes, answer the following) Yes No

Related Business Name and Address (Street, City, State, ZIP code)	Related Business EIN:
-------------------------------------------------------------------	-----------------------

14 Any increase/decrease in income anticipated (If yes, answer the following) Yes No

Explain (Use attachment if needed)	How much will it increase/decrease \$	When will it increase/decrease
------------------------------------	------------------------------------------	--------------------------------

15 Is the business a Federal Government Contractor (Include Federal Government contracts in #18, Accounts/Notes Receivable) Yes No

Section 4: Business Asset and Liability Information

16a CASH ON HAND Include cash that is not in the bank **Total Cash on Hand** \$

Is there a safe on the business premises <input type="checkbox"/> Yes <input type="checkbox"/> No	Contents
---------------------------------------------------------------------------------------------------	----------

BUSINESS BANK ACCOUNTS Include online and mobile accounts (e.g., PayPal), money market accounts, savings accounts, checking accounts and stored value cards (e.g., payroll cards, government benefit cards, etc.)
List safe deposit boxes including location, box number and value of contents. Attach list of contents.

Type of Account	Full Name and Address (Street, City, State, ZIP code) of Bank, Savings & Loan, Credit Union or Financial Institution	Account Number	Account Balance As of mmddyyyy
17a			\$
17b			\$
17c			\$
17d Total Cash in Banks (Add lines 17a through 17c and amounts from any attachments)			\$

ACCOUNTS/NOTES RECEIVABLE Include e-payment accounts receivable and factoring companies, and any bartering or online auction accounts.
 (List all contracts separately including contracts awarded, but not started). **Include Federal, state and local government grants and contracts.**

Name & Address (Street, City, State, ZIP code)	Status (e.g., age, factored, other)	Date Due (mmdyyy)	Invoice Number or Government Grant or Contract Number	Amount Due
18a Contact Name Phone				\$
18b Contact Name Phone				\$
18c Contact Name Phone				\$
18d Contact Name Phone				\$
18e Contact Name Phone				\$
18f Outstanding Balance (Add lines 18a through 18e and amounts from any attachments)				\$

INVESTMENTS List all investment assets below. Include stocks, bonds, mutual funds, stock options, certificates of deposit and commodities (e.g., gold, silver, copper, etc.).

Name of Company & Address (Street, City, State, ZIP code)	Used as collateral on loan	Current Value	Loan Balance	Equity Value Minus Loan
19a Phone	<input type="checkbox"/> Yes <input type="checkbox"/> No	\$	\$	\$
19b Phone	<input type="checkbox"/> Yes <input type="checkbox"/> No	\$	\$	\$
19c Total Investments (Add lines 19a, 19b, and amounts from any attachments)				\$

AVAILABLE CREDIT Include all lines of credit and credit cards.

Full Name & Address (Street, City, State, ZIP code)	Credit Limit	Amount Owed As of _____ mmdyyyy	Available Credit As of _____ mmdyyyy
20a Account No.	\$	\$	\$
20b Account No.	\$	\$	\$
20c Total Credit Available (Add lines 20a, 20b, and amounts from any attachments)			\$

REAL PROPERTY Include all real property and land contracts the business owns/leases/rents.

		Purchase/ Lease Date (mmdyyyy)	Current Fair Market Value (FMV)	Current Loan Balance	Amount of Monthly Payment	Date of Final Payment (mmdyyyy)	Equity FMV Minus Loan
21a	Property Description		\$	\$	\$		\$
Location (Street, City, State, ZIP code) and County			Lender/Lessor/Landlord Name, Address, (Street, City, State, ZIP code) and Phone				
			Phone				
21b	Property Description		\$	\$	\$		\$
Location (Street, City, State, ZIP code) and County			Lender/Lessor/Landlord Name, Address, (Street, City, State, ZIP code) and Phone				
			Phone				
21c	Property Description		\$	\$	\$		\$
Location (Street, City, State, ZIP code) and County			Lender/Lessor/Landlord Name, Address, (Street, City, State, ZIP code) and Phone				
			Phone				
21d	Property Description		\$	\$	\$		\$
Location (Street, City, State, ZIP code) and County			Lender/Lessor/Landlord Name, Address, (Street, City, State, ZIP code) and Phone				
			Phone				

21e Total Equity (Add lines 21a through 21d and amounts from any attachments) \$

VEHICLES, LEASED AND PURCHASED Include boats, RVs, motorcycles, all-terrain and off-road vehicles, trailers, mobile homes, etc.

		Purchase/ Lease Date (mmdyyyy)	Current Fair Market Value (FMV)	Current Loan Balance	Amount of Monthly Payment	Date of Final Payment (mmdyyyy)	Equity FMV Minus Loan
22a	Year	Make/Model		\$	\$		\$
	Mileage	License/Tag Number	Lender/Lessor Name, Address, (Street, City, State, ZIP code) and Phone				
	Vehicle Identification Number (VIN)		Phone				
22b	Year	Make/Model		\$	\$		\$
	Mileage	License/Tag Number	Lender/Lessor Name, Address, (Street, City, State, ZIP code) and Phone				
	Vehicle Identification Number (VIN)		Phone				
22c	Year	Make/Model		\$	\$		\$
	Mileage	License/Tag Number	Lender/Lessor Name, Address, (Street, City, State, ZIP code) and Phone				
	Vehicle Identification Number (VIN)		Phone				
22d	Year	Make/Model		\$	\$		\$
	Mileage	License/Tag Number	Lender/Lessor Name, Address, (Street, City, State, ZIP code) and Phone				
	Vehicle Identification Number (VIN)		Phone				

22e Total Equity (Add lines 22a through 22d and amounts from any attachments) \$

BUSINESS EQUIPMENT AND INTANGIBLE ASSETS Include all machinery, equipment, merchandise inventory, and other assets in 23a through 23d. List intangible assets in 23e through 23g (*licenses, patents, logos, domain names, trademarks, copyrights, software, mining claims, goodwill and trade secrets.*)

	Purchase/ Lease Date (mmdyyyy)	Current Fair Market Value (FMV)	Current Loan Balance	Amount of Monthly Payment	Date of Final Payment (mmdyyyy)	Equity FMV Minus Loan
23a Asset Description		\$	\$	\$		\$
Location of asset (<i>Street, City, State, ZIP code</i>) and County			Lender/Lessor Name, Address, (<i>Street, City, State, ZIP code</i>) and Phone			
			Phone			
23b Asset Description		\$	\$	\$		\$
Location of asset (<i>Street, City, State, ZIP code</i>) and County			Lender/Lessor Name, Address, (<i>Street, City, State, ZIP code</i>) and Phone			
			Phone			
23c Asset Description		\$	\$	\$		\$
Location of asset (<i>Street, City, State, ZIP code</i>) and County			Lender/Lessor Name, Address, (<i>Street, City, State, ZIP code</i>) and Phone			
			Phone			
23d Asset Description		\$	\$	\$		\$
Location of asset (<i>Street, City, State, ZIP code</i>) and County			Lender/Lessor Name, Address, (<i>Street, City, State, ZIP code</i>) and Phone			
			Phone			
23e Intangible Asset Description						\$
23f Intangible Asset Description						\$
23g Intangible Asset Description						\$
23h Total Equity (<i>Add lines 23a through 23g and amounts from any attachments</i>)						\$
BUSINESS LIABILITIES Include notes and judgements not listed previously on this form.						
Business Liabilities	Secured/ Unsecured	Date Pledged (mmdyyyy)	Balance Owed	Date of Final Payment (mmdyyyy)	Payment Amount	
24a Description:	<input type="checkbox"/> Secured <input type="checkbox"/> Unsecured		\$			\$
Name _____						
Street Address _____						
City/State/ZIP code _____		Phone _____				
24b Description:	<input type="checkbox"/> Secured <input type="checkbox"/> Unsecured		\$			\$
Name _____						
Street Address _____						
City/State/ZIP code _____		Phone _____				
24c Total Payments (<i>Add lines 24a and 24b and amounts from any attachments</i>)						\$

Section 5: Monthly Income/Expenses Statement for Business

Accounting Method Used: Cash Accrual

Use the prior 3, 6, 9 or 12 month period to determine your typical business income and expenses.

Income and Expenses during the period (mmddyyyy)

to (mmddyyyy)

Provide a breakdown below of your average monthly income and expenses, based on the period of time used above.

Total Monthly Business Income		Total Monthly Business Expenses	
Income Source	Gross Monthly	Expense items	Actual Monthly
25 Gross Receipts from Sales/Services	\$	36 Materials Purchased ¹	\$
26 Gross Rental Income	\$	37 Inventory Purchased ²	\$
27 Interest Income	\$	38 Gross Wages & Salaries	\$
28 Dividends	\$	39 Rent	\$
29 Cash Receipts (Not included in lines 25-28)	\$	40 Supplies ³	\$
Other Income (Specify below)		41 Utilities/Telephone ⁴	\$
30	\$	42 Vehicle Gasoline/Oil	\$
31	\$	43 Repairs & Maintenance	\$
32	\$	44 Insurance	\$
33	\$	45 Current Taxes ⁵	\$
34	\$	46 Other Expenses (Specify)	\$
35 Total Income (Add lines 25 through 34)	\$	47 IRS Use Only-Allowable Installment Payments	\$
		48 Total Expenses (Add lines 36 through 47)	\$
		49 Net Income (Line 35 minus Line 48)	\$

1 **Materials Purchased:** Materials are items directly related to the production of a product or service.

2 **Inventory Purchased:** Goods bought for resale.

3 **Supplies:** Supplies are items used to conduct business and are consumed or used up within one year. This could be the cost of books, office supplies, professional equipment, etc.

4 **Utilities/Telephone:** Utilities include gas, electricity, water, oil, other fuels, trash collection, telephone, cell phone and business internet.

5 **Current Taxes:** Real estate, state, and local income tax, excise, franchise, occupational, personal property, sales and the employer's portion of employment taxes.

Certification: Under penalties of perjury, I declare that to the best of my knowledge and belief this statement of assets, liabilities, and other information is true, correct, and complete.

Signature	Title	Date

Print Name of Officer, Partner or LLC Member

After we review the completed Form 433-B, you may be asked to provide verification for the assets, encumbrances, income and expenses reported. Documentation may include previously filed income tax returns, profit and loss statements, bank and investment statements, loan statements, financing statements, bills or statements for recurring expenses, etc.

IRS USE ONLY (Notes)

How to prepare a Collection Information Statement (Form 433-B)



Who should use Form 433-B?

Form 433-B is used to obtain current financial information necessary for determining how a business can satisfy an outstanding tax liability.

The following business entities need to complete Form 433-B:

- Partnerships
- Corporations
- Exempt Organizations
- S Corporations
- Limited Liability Companies (LLC) classified as a corporation
- Other LLCs

Section 1 Business Information

Complete items 1 through 6. For items 4 and 5, include information for mobile commerce and mobile accounts such as *PayPal Mobile* or *Paymate*. Answer all questions in this section or write N/A if a question is not applicable. Include attachments if additional space is needed to respond completely to any question.

Section 2 Business Personnel and Contacts

Enter information about all persons responsible for collecting, paying and depositing withheld income and employment taxes, or for paying collected excise taxes. These persons could be officers, employees, partners, major shareholders, etc. Include attachments if additional space is needed to respond completely to the question.

Section 3 Other Financial Information

Complete items 8 through 15 and attach copies of all applicable documentation. Answer all questions in this section or write N/A if a question is not applicable. Include attachments if additional space is needed to respond completely to any question.

Section 4 Business Asset and Liability Information

Item 16 – Cash on Hand

Enter the amount of cash on hand which includes cash in a safe, cash register and petty cash.

If the business has a safe, list the contents.

Items 17 – Business Bank Accounts

Enter all accounts, even if there is currently no balance. Include online bank accounts, money market accounts, savings accounts, checking accounts, mobile payment accounts and stored value cards such as a payroll cards and government benefit cards. Also, list all safety deposit boxes including location, box number and value. Attach a list of contents. Do not enter bank loans.

Item 18 – Accounts/Notes Receivable

Enter the name, address and phone number of the receivable. Include e-payment accounts and factoring companies, as well as any bartering or online auction accounts. Include Federal Government Contracts. List all contracts separately, including contracts awarded, but not started. Include attachments if additional space is needed.

Item 19 – Investments

Include any investments including stocks, bonds, mutual funds, stock options, certificates of deposit, and commodities such as gold, silver, copper, etc.

Item 20 – Available Credit

Include all lines of credit and credit cards issued by a bank, credit union, or savings and loan (*MasterCard*, *Visa*, overdraft protection, etc.).

Items 21, 22 and 23 – Real Property, Vehicles and Business Equipment and Intangible Assets

Current Fair Market Value – Indicate the amount you could sell the asset for today.

Date of Final Payment – Enter the date the loan or lease will be fully paid.

Item 21 – Real Property

List locations of all property that is leased, owned or is being purchased by the business. If the business is leasing or renting, list lessor or landlord. If the business is purchasing, list lender. Include attachments if additional space is needed.

Item 22 – Vehicles, Leased and Purchased

List all vehicles owned and leased (cars, boats, RVs, motorcycles, all-terrain and off-road vehicles, trailers, mobile homes, etc.). If the business is leasing, list the lessor. If the business is purchasing, list the lender. Include attachments if additional space is needed.

Item 23 – Business Equipment and Intangible Assets

List all machinery, equipment, merchandise inventory, and other assets in 23a through 23d. List intangible assets in 23e through 23g. Intangible assets include licenses, patents, logos, domain names, trademarks, copyrights, software, mining claims, goodwill and trade secrets. Include attachments if additional space is needed.

Item 24 - Business Liabilities

Include notes and judgments not listed previously on this form (e.g., if equipment is secured by a note and the note was listed in Item 23, it would not be included in Item 24).

Section 5 Monthly Income/Expense Statement for Business

Identify a time period that reflects your typical business income and expenses (e.g., 3, 6, 9 or 12 months). Complete the average monthly income/expense statement for the stated time period. The business information should reconcile with your business profit and loss statement.

Do not complete lines 47, 48 and 49 (For IRS use only).

Total Monthly Business Income**Item 25 – Gross Receipts from Sales/Services**

Enter the amount of money received by the business from all sources for the goods sold or services rendered. This figure is the total before any costs or expenses are subtracted.

Item 26 – Gross Rental Income

Enter the amount of gross rents which represent payments received for the use of business assets and may be in the form of monies, services, assets, bartering or any combination of these.

Item 27 - Interest Income

Enter the amount of interest received by the business from loans, notes, mortgages, bonds, bank deposits, tax refunds, etc.

Item 28 - Dividends

Enter the amount of dividends received by the business from U.S. and foreign sources.

Item 29 – Cash Receipts

Include cash received from customers that is not included in income items 25 through 28.

Items 30 through 34 – Other Income

Other income represents items that do not fit into one of the specific categories on Form 433-B or listed in other income on the business tax return.

For example:

- A construction company may have income from scrap construction materials.
- A legal firm may have referral fees.
- A Medical Professional Corporation may have expert witness fees associated with a trial.

Total Monthly Business Expenses

Enter total monthly expenses for the business. Allowable business expenses are the cost of carrying on a business or trade. Generally, they must be necessary for the operation of the business. Do not include "non-cash" expenses, such as depreciation, bad debts or depletion. Interest cannot be deducted as a separate expense if it is already included in any other allowable installment payments.

Attachments Required

Include attachments if additional space is needed to respond completely to any question. You may be asked to provide additional verification after we review the completed Form 433-B.

Certification for Signature Line

The partner, corporate officer, or LLC member must sign Form 433-B, *Collection Information Statement for Businesses*, under penalties of perjury. The signature certifies that the information is accurate and complete. Any changes made after signing the form should be initialed and dated.

Distributions from Businesses

Distributions from partnerships and subchapter S corporations reported on Schedule K-1 and from limited liability companies reported on Form 1040, Schedule C, D, or E, should be included in the total distributions on Line 25, page 4 of the Form 433-A, *Collection Information Statement for Wage Earners and Self-Employed Individuals*.

Collection Information Statement for Businesses

Complete this form if your business is a

- ▶ Corporation
- ▶ Limited Liability Company (LLC) classified as a corporation
- ▶ Partnership
- ▶ Other multi-owner/multi-member LLC

Note: If your business is a sole proprietorship or a disregarded single member LLC taxed as a sole proprietor (filing Schedule C, D, E, F, etc.), do not use this form. Instead, complete Form 433-A (OIC) Collection Information Statement for Wage Earners and Self-Employed Individuals.

Include attachments if additional space is needed to respond completely to any question.

Section 1 Business Information

Business Name		Employer Identification Number
Business Address (street, city, state, zip code)		County of Business Location
		Description of Business and DBA or "Trade Name"
Primary Phone () -	Secondary Phone () -	Mailing Address (if different from above or Post Office Box number)
Business website address		
Fax Number () -	Does the business outsource its payroll processing and tax return preparation for a fee?	
Federal Contractor <input type="checkbox"/> Yes <input type="checkbox"/> No	Total Number of Employees	<input type="checkbox"/> Yes <input type="checkbox"/> No <small>If yes, list provider name and address in box below (Street, City, State, ZIP Code)</small>
Frequency of Tax Deposits	Average Gross Monthly Payroll \$	

Provide information about all partners, officers, LLC members, major shareholders (foreign and domestic), etc., associated with the business. Include attachments if additional space is needed.

Last Name	First Name	Title
Percent of Ownership and Annual Salary	Social Security Number - -	Home Address (Street, City, State, ZIP Code)
Primary Phone () -	Secondary Phone () -	
Last Name	First Name	Title
Percent of Ownership and Annual Salary	Social Security Number - -	Home Address (Street, City, State, ZIP Code)
Primary Phone () -	Secondary Phone () -	
Last Name	First Name	Title
Percent of Ownership and Annual Salary	Social Security Number - -	Home Address (Street, City, State, ZIP Code)
Primary Phone () -	Secondary Phone () -	

Section 2**Business Asset Information**

Gather the most current statement from banks, lenders on loans, mortgages (including second mortgages), monthly payments, loan balances, and accountant's depreciation schedules, if applicable. Also, include make/model/year/mileage of vehicles and current value of business assets. To estimate the current value, you may consult resources like Kelley Blue Book (www.kbb.com), NADA (www.nada.com), local real estate postings of properties similar to yours, and any other websites or publications that show what the business assets would be worth if you were to sell them. Asset value is subject to adjustment by IRS. Enter the total amount available for each of the following (if additional space is needed, please include attachments).

Round to the nearest dollar. Do not enter a negative number. If any line item is a negative number, enter "0".

Cash and Investments (domestic and foreign)

<input type="checkbox"/> Cash <input type="checkbox"/> Checking <input type="checkbox"/> Savings <input type="checkbox"/> Money Market/CD <input type="checkbox"/> Online Account <input type="checkbox"/> Stored Value Card		
Bank Name	Account Number	(1a) \$
<input type="checkbox"/> Cash <input type="checkbox"/> Checking <input type="checkbox"/> Savings <input type="checkbox"/> Money Market/CD <input type="checkbox"/> Online Account <input type="checkbox"/> Stored Value Card		
Bank Name	Account Number	(1b) \$
<input type="checkbox"/> Cash <input type="checkbox"/> Checking <input type="checkbox"/> Savings <input type="checkbox"/> Money Market/CD <input type="checkbox"/> Online Account <input type="checkbox"/> Stored Value Card		
Bank Name	Account Number	(1c) \$
Total bank accounts from attachment		(1d) \$
Add lines (1a) through (1d) =		(1) \$
Investment Account: <input type="checkbox"/> Stocks <input type="checkbox"/> Bonds <input type="checkbox"/> Other		
Name of Financial Institution	Account Number	
Current Market Value	Minus Loan Balance	
\$ _____ X .8 = \$ _____	- \$ _____ =	(2a) \$
Investment Account: <input type="checkbox"/> Stocks <input type="checkbox"/> Bonds <input type="checkbox"/> Other		
Name of Financial Institution	Account Number	
Current Market Value	Minus Loan Balance	
\$ _____ X .8 = \$ _____	- \$ _____ =	(2b) \$
Total investment accounts from attachment. [current market value X.8 minus loan balance(s)]		(2c) \$
Add lines (2a) through (2c) =		(2) \$

Notes Receivable

Do you have notes receivable? Yes No

If yes, attach current listing which includes name, age, and amount of note(s) receivable.

Accounts Receivable

Do you have accounts receivable, including e-payment, factoring companies, and any bartering or online auction accounts? Yes No

If yes, you may be asked to provide a list of name, age, and amount of the account(s) receivable.

Section 2 (Continued) Business Asset Information

If the business owns more properties, vehicles, or equipment than shown in this form, please list on a separate attachment.

Real Estate (Buildings, Lots, Commercial Property, etc.)

Property Address (Street Address, City, State, ZIP Code)	Property Description	Date Purchased	
	Name of Creditor	Date of Final Payment	
	County and Country		
Current Market Value		Minus Loan Balance (mortgages, etc.)	
\$ _____ X .8 = \$ _____		- \$ _____ Total Value of Real Estate = (3a) \$ _____	
Property Address (Street Address, City, State, ZIP Code)	Property Description	Date Purchased	
	Name of Creditor	Date of Final Payment	
	County and Country		
Current Market Value		Minus Loan Balance (mortgages, etc.)	
\$ _____ X .8 = \$ _____		- \$ _____ Total Value of Real Estate = (3b) \$ _____	
Total value of property(s) listed from attachment [current market value X .8 minus any loan balance(s)]			(3c) \$ _____
Add lines (3a) through (3c) =			(3) \$ _____

Business Vehicles (cars, boats, motorcycles, trailers, etc.). If additional space is needed, list on an attachment.

Vehicle Make & Model	Year	Date Purchased	Mileage or Use Hours	
<input type="checkbox"/> Lease	Monthly Lease/Loan Amount	Name of Creditor	Date of Final Payment	
<input type="checkbox"/> Loan	\$ _____			
Current Market Value		Minus Loan Balance		
\$ _____ X .8 = \$ _____		- \$ _____ Total value of vehicle (if the vehicle is leased, enter 0 as the total value) = (4a) \$ _____		
Vehicle Make & Model	Year	Date Purchased	Mileage or Use Hours	
<input type="checkbox"/> Lease	Monthly Lease/Loan Amount	Name of Creditor	Date of Final Payment	
<input type="checkbox"/> Loan	\$ _____			
Current Market Value		Minus Loan Balance		
\$ _____ X .8 = \$ _____		- \$ _____ Total value of vehicle (if the vehicle is leased, enter 0 as the total value) = (4b) \$ _____		
Vehicle Make & Model	Year	Date Purchased	Mileage or Use Hours	
<input type="checkbox"/> Lease	Monthly Lease/Loan Amount	Name of Creditor	Date of Final Payment	
<input type="checkbox"/> Loan	\$ _____			
Current Market Value		Minus Loan Balance		
\$ _____ X .8 = \$ _____		- \$ _____ Total value of vehicle (if the vehicle is leased, enter 0 as the total value) = (4c) \$ _____		
Total value of vehicles listed from attachment [current market value X .8 minus any loan balance(s)]				(4d) \$ _____
Add lines (4a) through (4d) =				(4) \$ _____

Section 2 (Continued) Business Asset Information

Other Business Equipment

[If you have more than one piece of equipment, please list on a separate attachment and put the total of all equipment in box (5b)]

Type of equipment	
Current Market Value	Minus Loan Balance
Total value of equipment <i>(if leased or used in the production of income enter 0 as the total value) =</i>	
\$ _____ X .8 = \$ _____	– \$ _____
Total value of equipment listed from attachment [current market value X .8 minus any loan balance(s)]	(5a) \$
	(5b) \$
Total value of all business equipment Add lines (5a) and (5b) =	(5) \$
Do not include amount on the lines with a letter beside the number. Round to the nearest dollar. Do not enter a negative number. If any line item is a negative number, enter "0" on that line. Add lines (1) through (5) and enter the amount in Box A =	Box A Available Equity in Assets \$ _____

Section 3 Business Income Information

Enter the average gross monthly income of your business. To determine your gross monthly income use the most recent 6-12 months documentation of commissions, invoices, gross receipts from sales/services, etc.; most recent 6-12 months earnings statements, etc., from every other source of income (such as rental income, interest and dividends, or subsidies); or you may use the most recent 6-12 months Profit and Loss (P&L) to provide the information of income and expenses.

Note: If you provide a current profit and loss statement for the information below, enter the total gross monthly income in Box B below. Do not complete lines (6) - (10).

Gross receipts	(6) \$
Gross rental income	(7) \$
Interest income	(8) \$
Dividends	(9) \$
Other income <i>(Specify on attachment)</i>	(10) \$
Round to the nearest dollar. Do not enter a negative number. If any line item is a negative number, enter "0" on that line. Add lines (6) through (10) and enter the amount in Box B =	Box B Total Business Income \$ _____

Section 4 Business Expense Information

Enter the average gross monthly expenses for your business using your most recent 6-12 months statements, bills, receipts, or other documents showing monthly recurring expenses.

Note: If you provide a current profit and loss statement for the information below, enter the total monthly expenses in Box C below. Do not complete lines (11) - (20).

Materials purchased <i>(e.g., items directly related to the production of a product or service)</i>	(11) \$
Inventory purchased <i>(e.g., goods bought for resale)</i>	(12) \$
Gross wages and salaries	(13) \$
Rent	(14) \$
Supplies <i>(items used to conduct business and used up within one year, e.g., books, office supplies, professional equipment, etc.)</i>	(15) \$
Utilities/telephones	(16) \$
Vehicle costs <i>(gas, oil, repairs, maintenance)</i>	(17) \$
Insurance <i>(other than life)</i>	(18) \$
Current taxes <i>(e.g., real estate, state, and local income tax, excise franchise, occupational, personal property, sales and employer's portion of employment taxes, etc.)</i>	(19) \$
Other expenses <i>(e.g., secured debt payments. Specify on attachment. Do not include credit card payments)</i>	(20) \$
Round to the nearest dollar. Do not enter a negative number. If any line item is a negative number, enter "0" on that line. Add lines (11) through (20) and enter the amount in Box C =	Box C Total Business Expenses \$ _____
Round to the nearest dollar. Do not enter a negative number. If any line item is a negative number, enter "0" on that line. Subtract Box C from Box B and enter the amount in Box D =	Box D Remaining Monthly Income \$ _____

Section 5 Calculate Your Minimum Offer Amount

The next steps calculate your minimum offer amount. The amount of time you take to pay your offer in full will affect your minimum offer amount. Paying over a shorter period of time will result in a smaller minimum offer amount.

If you will pay your offer in 5 or fewer payments within 5 months or less, multiply "Remaining Monthly Income" (Box D) by 12 to get "Future Remaining Income." Do not enter a number less than zero.

Round to the nearest whole dollar.

Enter the total from Box D \$ _____	X 12 =	Box E Future Remaining Income \$ _____
----------------------------------------	--------	-------------------------------------------

If you will pay your offer in 6 to 24 months, multiply "Remaining Monthly Income" (Box D) by 24 to get "Future Remaining Income". Do not enter a number less than zero.

Enter the total from Box D \$ _____	X 24 =	Box F Future Remaining Income \$ _____
----------------------------------------	--------	-------------------------------------------

Determine your minimum offer amount by adding the total available assets from Box A to the amount in either Box E or Box F. Your offer amount must be more than zero.

Enter the amount from Box A * \$ _____	+	Enter the amount from either Box E or Box F \$ _____	=	Offer Amount Your offer must be more than zero (\$0). Do not leave blank. Use whole dollars only. \$ _____
-------------------------------------------	---	---------------------------------------------------------	---	----------------------------------------------------------------------------------------------------------------------------

You must offer an amount more than \$0.

*You may exclude any equity in income producing assets shown in Section 2 of this form.

Section 6 Other Information

Additional information IRS needs to consider settlement of your tax debt. If this business is currently in a bankruptcy proceeding, the business is not eligible to apply for an offer.

Is the business currently in bankruptcy?
 Yes No

Has the business ever filed bankruptcy?
 Yes No
 If yes, provide:
 Date Filed (mm/dd/yyyy) _____ Date Dismissed or Discharged (mm/dd/yyyy) _____
 Petition No. _____ Location Filed _____

Does this business have other business affiliations (e.g., subsidiary or parent companies)?
 Yes No
 If yes, list the Name and Employer Identification Number:

Do any related parties (e.g., partners, officers, employees) owe money to the business?
 Yes No

Is the business currently, or in the past, a party to a lawsuit?
 Yes No
 If yes, date the lawsuit was resolved:

In the past 10 years, has the business transferred any assets for less than their full value?
 Yes No
 If yes, provide date and type of asset transferred:

In the past 3 years have you transferred any real property (land, house, etc.)?
 Yes No
 If yes, list the type of property and date of the transfer.

Has the business been located outside the U.S. for 6 months or longer in the past 10 years?
 Yes No

Does the business have any funds being held in trust by a third party?
 Yes No If yes, how much \$ _____ Where: _____

Does the business have any lines of credit?
 Yes No If yes, credit limit \$ _____ Amount owed \$ _____
 What property secures the line of credit? _____

Section 7**Signatures**

Under penalties of perjury, I declare that I have examined this offer, including accompanying documents, and to the best of my knowledge it is true, correct, and complete.

Signature of Taxpayer	Title	Date (mm/dd/yyyy)

Remember to include all applicable attachments from list below.

- A current Profit and Loss statement covering at least the most recent 6–12 month period, if appropriate.
- Copies of the three most recent statements for each bank, investment, and retirement account
- If an asset is used as collateral on a loan, include copies of the most recent statement from lender(s) on loans, monthly payments, loan payoffs, and balances.
- Copies of the most recent statement of outstanding notes receivable.
- Copies of the most recent statements from lenders on loans, mortgages (including second mortgages), monthly payments, loan payoffs, and balances.
- Copies of relevant supporting documentation of the special circumstances described in the "Explanation of Circumstances" on Form 656, if applicable.
- Attach a Form 2848, Power of Attorney, if you would like your attorney, CPA, or enrolled agent to represent you and you do not have a current form on file with the IRS. Make sure the current tax year is included.
- Completed and signed Form 656

MODULE 5



Financial Analysis:

**Income
Component**





Collection Financial Standards

Disclaimer: *IRS Collection Financial Standards are intended for use in calculating repayment of delinquent taxes. These Standards are effective on March 28, 2016 for purposes of federal tax administration only. Expense information for use in bankruptcy calculations can be found on the website for the [U. S. Trustee Program](#).*

We have added links below for all of the standards to enable you to download a PDF version for printing. Please note that the standards change, so if you elect to print them, check back periodically to assure you have the latest version.

General

Collection Financial Standards are used to help determine a taxpayer's ability to pay a delinquent tax liability. Allowable living expenses include those expenses that meet the necessary expense test. The necessary expense test is defined as expenses that are necessary to provide for a taxpayer's (and his or her family's) health and welfare and/or production of income.

National Standards for food, clothing and other items apply nationwide. Taxpayers are allowed the total National Standards amount monthly for their family size, without questioning the amount actually spent.

National Standards have also been established for minimum allowances for out-of-pocket health care expenses. Taxpayers and their dependents are allowed the standard amount monthly on a per person basis, without questioning the amount actually spent.

Maximum allowances for monthly housing and utilities and transportation, known as the Local Standards, vary by location. In most cases, the taxpayer is allowed the amount actually spent, or the local standard, whichever is less.

Generally, the total number of persons allowed for necessary living expenses should be the same as those allowed as exemptions on the taxpayer's most recent year income tax return.

If the IRS determines that the facts and circumstances of a taxpayer's situation indicate that using the standards is inadequate to provide for basic living expenses, we may allow for actual expenses. However, taxpayers must provide documentation that supports a determination that using national and local expense standards leaves them an inadequate means of providing for basic living expenses.

National Standards: Food, Clothing and Other Items

National Standards have been established for five necessary expenses: food, housekeeping supplies, apparel and services, personal care products and services, and miscellaneous.

The National Standard for Food, Clothing and Other Items includes an amount for miscellaneous expenses. This miscellaneous allowance is for expenses taxpayers may incur that are not included in any other allowable living expense items, or for any portion of expenses that exceed the Collection Financial Standards and are not allowed under a deviation.

The standards are derived from the Bureau of Labor Statistics Consumer Expenditure Survey. The survey collects information from the Nation's households and families on their buying habits (expenditures), income and household characteristics.

Additional information and the standard amounts are available on our [National Standards for Food, Clothing and Other Items web page](#). You may also [download the standards](#) in PDF format for printing.

National Standards: Out-of-Pocket Health Care Expenses

Out-of-Pocket Health Care standards have been established for out-of-pocket health care expenses including medical services, prescription drugs, and medical supplies (e.g. eyeglasses, contact lenses, etc.).

The table for health care allowances is based on Medical Expenditure Panel Survey data and uses an average amount per person for taxpayers and their dependents under 65 and those individuals that are 65 and older.

The out-of-pocket health care standard amount is allowed in addition to the amount taxpayers pay for health insurance.

You may also [download the standards](#) in PDF format for printing. Additional information and the standard amounts are available on our [Out-of-Pocket Health Care Standards web page](#).

Local Standards: Housing and Utilities

The [housing and utilities standards](#) are derived from U.S. Census Bureau, American Community Survey and BLS data, and are provided by state down to the county level. The standard for a particular county and family size includes both housing and utilities allowed for a taxpayer's primary place of residence. Housing and utilities standards are also provided for Puerto Rico.

Housing and Utilities standards include mortgage or rent, property taxes, interest, insurance, maintenance, repairs, gas, electric, water, heating oil, garbage collection, residential telephone service, cell phone service, cable television, and Internet service. The tables include five categories for one, two, three, four, and five or more persons in a household.

Additional information and the standard amounts are available by state or territory on our [Housing and Utilities Standards web page](#). You may also [download the standards](#) in PDF format for printing. Please be advised that the housing and utilities document is 146 printed pages.

Local Standards: Transportation

The [transportation standards](#) for taxpayers with a vehicle consist of two parts: nationwide figures for monthly loan or lease payments referred to as ownership costs, and additional amounts for monthly operating costs broken down by Census Region and Metropolitan Statistical Area (MSA). A conversion chart has been provided with the standards that lists the states that comprise each Census Region, as well as the counties and cities included in each MSA. The ownership cost portion of the transportation standard, although it applies nationwide, is still considered part of the Local Standards.

The ownership costs provide maximum allowances for the lease or purchase of up to two automobiles if allowed as a necessary expense. A single taxpayer is normally allowed one automobile.

The operating costs include maintenance, repairs, insurance, fuel, registrations, licenses, inspections, parking and tolls.

If a taxpayer has a car payment, the allowable ownership cost added to the allowable operating cost equals the allowable transportation expense. If a taxpayer has a car, but no car payment, only the operating costs portion of the transportation standard is used to figure the allowable transportation expense. In both of these cases, the taxpayer is allowed the amount actually spent, or the standard, whichever is less.

There is a single nationwide allowance for public transportation based on BLS expenditure data for mass transit fares for a train, bus, taxi, ferry, etc. Taxpayers with no vehicle are allowed the standard, per household, without questioning the amount actually spent.

If a taxpayer owns a vehicle and uses public transportation, expenses may be allowed for both, provided they are needed for the health, and welfare of the taxpayer or family, or for the production of income. However, the expenses allowed would be actual expenses incurred for ownership costs, operating costs and public transportation, or the standard amounts, whichever is less.

Additional information and the standard amounts are available on our [Transportation Standards web page](#). You may also [download the standards](#) in PDF format for printing.

Six Year Rule for Repayment of Tax Liability

The Collection Financial Standards are used in cases requiring financial analysis to determine a taxpayer's ability to pay. The vast majority of installment agreements secured by Collection employees are streamlined agreements, which require little or no financial analysis and no substantiation of expenses.

In cases where taxpayers cannot full pay and do not meet the criteria for a streamlined agreement, they may still qualify for the six-year rule. The timeframe for this rule was increased in 2012 from five years to six years.

The six-year rule allows for payment of living expenses that exceed the Collection Financial Standards, and allows for other expenses, such as minimum payments on student loans or credit cards, as long as the tax liability, including penalty and interest, can be full paid in six years.

Taxpayers are required to provide financial information in these cases, but do not have to provide substantiation of reasonable expenses.

Recent Revisions

March 28, 2016

For 2016, some ALE amounts reflect a decrease from last year's standard amounts based on current data showing a decline in expenditures.

The revised standards are effective for financial analysis conducted on or after March 28, 2016.

Page Last Reviewed or Updated: 01-Sep-2016

2016 Allowable Living Expenses National Standards

Expense	One Person	Two Persons	Three Persons	Four Persons
Food	\$307	\$583	\$668	\$815
Housekeeping supplies	\$30	\$60	\$60	\$71
Apparel & services	\$80	\$148	\$193	\$227
Personal care products & services	\$34	\$61	\$62	\$74
Miscellaneous	\$119	\$231	\$266	\$322
Total	\$570	\$1,083	\$1,249	\$1,509

More than four persons	Additional Persons Amount
For each additional person, add to four-person total allowance:	\$341

Please note that the standards change. We recommend you check the irs.gov website periodically to assure you have the latest version.

2016 Allowable Living Expenses Health Care Standards

	Out of Pocket Costs
Under 65	\$54
65 and Older	\$130

Please note that the standards change. We recommend you check the irs.gov website periodically to assure you have the latest version.



New York - Local Standards: Housing and Utilities

Disclaimer: IRS Collection Financial Standards are intended for use in calculating repayment of delinquent taxes. These Standards are effective on March 28, 2016 for purposes of federal tax administration only. Expense information for use in bankruptcy calculations can be found on the website for the [U.S. Trustee Program](#).

The housing and utilities standards are derived from U.S. Census Bureau, American Community Survey and Bureau of Labor Statistics data, and are provided by state down to the county level. The standard for a particular county and family size includes both housing and utilities allowed for a taxpayer's primary place of residence. Generally, the total number of persons allowed for determining family size should be the same as those allowed as exemptions on the taxpayer's most recent year income tax return.

Housing and utilities standards include mortgage or rent, property taxes, interest, insurance, maintenance, repairs, gas, electric, water, heating oil, garbage collection, residential telephone service, cell phone service, cable television, and Internet service. The tables include five categories for one, two, three, four, and five or more persons in a household.

The taxpayer is allowed the standard amount, or the amount actually spent on housing and utilities, whichever is less. If the amount claimed is more than the total allowed by the housing and utilities standards, the taxpayer must provide documentation to substantiate those expenses are necessary living expenses.

Maximum Monthly Allowance

County	Housing and Utilities for a Family of 1	Housing and Utilities for a Family of 2	Housing and Utilities for a Family of 3	Housing and Utilities for a Family of 4	Housing and Utilities for a Family of 5 or more
Albany County	1,597	1,875	1,976	2,203	2,239
Allegany County	1,040	1,221	1,287	1,435	1,458
Bronx County	2,190	2,572	2,710	3,022	3,070
Broome County	1,181	1,387	1,462	1,630	1,656
Cattaraugus County	1,112	1,306	1,376	1,534	1,559
Cayuga County	1,202	1,412	1,488	1,659	1,686
Chautauqua County	1,038	1,219	1,285	1,433	1,456
Chemung County	1,128	1,325	1,396	1,557	1,582
Chenango County	1,137	1,335	1,407	1,569	1,594
Clinton County	1,277	1,499	1,580	1,762	1,790
Columbia County	1,627	1,910	2,013	2,244	2,281
Cortland County	1,229	1,443	1,521	1,696	1,723
Delaware County	1,154	1,355	1,428	1,592	1,618
Dutchess County	2,085	2,448	2,580	2,877	2,923
Erie County	1,261	1,481	1,561	1,741	1,769
Essex County	1,256	1,476	1,555	1,734	1,762
Franklin County	1,139	1,338	1,410	1,572	1,598
Fulton County	1,188	1,395	1,470	1,639	1,666

Genesee County	1,209	1,420	1,496	1,668	1,695
Greene County	1,474	1,731	1,824	2,034	2,067
Hamilton County	1,191	1,399	1,474	1,644	1,670
Herkimer County	1,135	1,333	1,405	1,567	1,592
Jefferson County	1,248	1,466	1,545	1,723	1,750
Kings County	2,365	2,778	2,927	3,264	3,316
Lewis County	1,107	1,300	1,370	1,528	1,552
Livingston County	1,269	1,490	1,570	1,751	1,779
Madison County	1,252	1,470	1,549	1,727	1,755
Monroe County	1,343	1,577	1,662	1,853	1,883
Montgomery County	1,238	1,454	1,532	1,708	1,736
Nassau County	2,779	3,264	3,439	3,834	3,896
New York County	3,669	4,309	4,541	5,063	5,145
Niagara County	1,220	1,433	1,510	1,684	1,711
Oneida County	1,232	1,447	1,525	1,700	1,728
Onondaga County	1,341	1,575	1,660	1,851	1,881
Ontario County	1,326	1,557	1,641	1,830	1,859
Orange County	2,119	2,489	2,623	2,925	2,972
Orleans County	1,226	1,440	1,517	1,691	1,719
Oswego County	1,212	1,424	1,500	1,673	1,700
Otsego County	1,252	1,471	1,550	1,728	1,756
Putnam County	2,461	2,891	3,046	3,396	3,451
Queens County	2,236	2,626	2,767	3,085	3,135
Rensselaer County	1,534	1,801	1,898	2,116	2,150
Richmond County	2,207	2,593	2,732	3,046	3,095
Rockland County	2,651	3,114	3,281	3,658	3,717
Saratoga County	1,622	1,905	2,007	2,238	2,274
Schenectady County	1,496	1,758	1,852	2,065	2,098
Schoharie County	1,332	1,565	1,649	1,839	1,868
Schuyler County	1,143	1,342	1,414	1,577	1,602
Seneca County	1,150	1,350	1,423	1,587	1,612
St. Lawrence County	1,114	1,309	1,379	1,538	1,562

Steuben County	1,116	1,311	1,381	1,540	1,565
Suffolk County	2,494	2,930	3,087	3,442	3,498
Sullivan County	1,550	1,820	1,918	2,139	2,173
Tioga County	1,209	1,420	1,496	1,668	1,695
Tompkins County	1,420	1,667	1,757	1,959	1,991
Ulster County	1,779	2,090	2,202	2,455	2,495
Warren County	1,411	1,657	1,746	1,947	1,978
Washington County	1,328	1,559	1,643	1,832	1,862
Wayne County	1,239	1,455	1,533	1,709	1,737
Westchester County	2,928	3,439	3,624	4,041	4,106
Wyoming County	1,148	1,349	1,421	1,584	1,610
Yates County	1,151	1,351	1,424	1,588	1,613

Rate the Small Business and Self-Employed Website

Page Last Reviewed or Updated: 02-Sep-2016

2016 Allowable Living Expenses Transportation Standards

<i>Public Transportation</i>		
National	\$173	

<i>Ownership Costs</i>		
	One Car	Two Cars
National	\$471	\$942

<i>Operating Costs</i>		
	One Car	Two Cars
Northeast Region	\$251	\$502
Boston	\$250	\$500
New York	\$308	\$616
Philadelphia	\$270	\$540
Midwest Region	\$191	\$382
Chicago	\$236	\$472
Cleveland	\$204	\$408
Detroit	\$266	\$532
Minneapolis-St. Paul	\$196	\$392
South Region	\$220	\$440
Atlanta	\$231	\$462
Baltimore	\$225	\$450
Dallas-Ft. Worth	\$250	\$500
Houston	\$281	\$562
Miami	\$312	\$624
Washington, D.C.	\$250	\$500
West Region	\$213	\$426
Los Angeles	\$266	\$532
Phoenix	\$262	\$524
San Diego	\$271	\$542
San Francisco	\$276	\$552
Seattle	\$173	\$346

MODULE 6

Offers In Compromise



5.8.2.3.1 (07-28-2015) Determining Processability

1. The COIC sites are responsible for determining offer processability. An OIC will be returned as not processable if one or more of the criteria below are present:

- **Taxpayer in Bankruptcy** – An offer will not be considered while a taxpayer is in bankruptcy. See *IRM 5.8.2.3.2, Additional Research on Bankruptcy Cases*, below for procedures on conducting additional research on bankruptcy OICs prior to returning the offer as not processable.
- **Taxpayer did not submit the application fee with the offer** – The application fee must be submitted with each Form 656, *Offer in Compromise*, or the low income certification box checked in the applicable section of Form 656.

Note:

Submission of at least \$150 toward the application fee is considered a shortfall that should be perfected during the case building process. These offers may be considered processable. Follow *IRM 5.8.3* to perfect the offer.

- **Taxpayer did not submit the required initial payment with the offer.**
– (1) Lump Sum Cash offers must include 20% of the offered amount or the low income certification box checked in the applicable section of Form 656; (2) Periodic Payment offers must include initial proposed installment payment or the low income certification box checked in the applicable section of Form 656.

Exception:

If the taxpayer submits the application fee and a portion (but not all) of the required TIPRA payment (either cash or periodic payment) the offer may be considered a processable offer. Follow IRM 5.8.3 to perfect the offer.

- **Department of Justice** - The IRS may not process any offer to compromise a liability previously referred to the Department of Justice (DOJ) for prosecution or defense. If all liabilities have been referred to DOJ then the offer is not processable. If IRS retains jurisdiction on any tax liabilities then the offer is processable and should be referred to the appropriate field offer group.
- **Unassessed Liabilities** -Offers submitted solely to compromise a tax period or tax year that has not been assessed, and IDRS does not indicate a return has been received, will be deemed not processable. Any TIPRA payment and application fee paid with the offer should be returned to the taxpayer. If IDRS indicates a return has been received, process based on *IRM 5.8.2.9, Offer Submitted Solely for Unassessed Liability(ies)*
- **Offer submitted solely for tax period(s) with expired CSED(s)** - An offer will not be considered when the CSED(s) has expired for all liabilities sought to be compromised; as evidenced by a TC 608 on the taxpayer's account. Any TIPRA payment and application fee paid with the offer should be returned to the taxpayer.

- **Total amount of payment listed as a deposit and the taxpayer did not check the low income certification box** - Beginning October 25, 2013, for offers where the taxpayer marked the total amount of the payment as a deposit, the entire amount will be considered a deposit making the offer not processable for failure to submit the required TIPRA payment. This procedure does not apply if the taxpayer marked the box for Low Income Certification in Section 4 of Form 656.
2. An OIC is considered pending when a delegated IRS official signs and dates the Form 656. This date is the official offer pending date. If the offer is determined to be processable, the PE must immediately sign and date the waiver on the Form 656.

Note:

The pending date entered on AOIC must match the date the delegated official signed the Form 656. This date must also match the Transaction Code (TC) 480 date when it posts to IDRS.

3. No application fee, TIPRA payment or financial statement is required for offers based solely on DATL.
4. The low income certification applies only to individual taxpayers, including sole proprietorship with Schedule C filing requirements



Form 656-L

Offer in Compromise

(Doubt as to Liability)

CONTENTS

■ What you need to know	2
■ Important information	2
■ Form 656-L	5

IRS contact information

If you have questions regarding qualifications for an offer in compromise, please call our toll-free number at 1-800-829-1040. You can get forms and publications by calling 1-800-TAX-FORM (1-800-829-3676), by visiting your local IRS office, or at www.irs.gov.

Taxpayer resources

The Taxpayer Advocate Service (TAS) is an independent organization within the Internal Revenue Service (IRS) that helps taxpayers and protects taxpayer rights. They help taxpayers whose problems with the IRS are causing financial difficulties, who've tried but haven't been able to resolve their problems with the IRS, or believe an IRS system or procedure isn't working as it should. And the service is free. Your local advocate's number is in your local directory and at taxpayeradvocate.irs.gov. You can also call them at 1-877-777-4778. For more information about TAS and your rights under the Taxpayer Bill of Rights, go to taxpayeradvocate.irs.gov. The Taxpayer Advocate Service is your voice at the IRS.

You may also be able to receive assistance from a Low Income Tax Clinic (LITC). Low Income Taxpayer Clinics (LITCs) are independent from the IRS. LITCs serve individuals whose income is below a certain level and who need to resolve a tax problem with the IRS. LITCs provide professional representation before the IRS or in court on audits, appeals, tax collection disputes, and other issues for free or for a small fee. For more information and to find an LITC near you, see the LITC page at www.taxpayeradvocate.irs.gov/litcmap or IRS Publication 4134, *Low Income Taxpayer Clinic List*. This Publication is also available by calling the IRS toll-free at 1-800-829-3676 or visiting your local IRS office.

INSTRUCTIONS FOR FORM 656-L, OFFER IN COMPROMISE (DOUBT AS TO LIABILITY)

What you need to know
Your Rights as a Taxpayer

Each and every taxpayer has a set of fundamental rights they should be aware of when dealing with the IRS. Explore your rights and our obligations to protect them. For more information on your rights as a taxpayer, <http://www.irs.gov/Taxpayer-Bill-of-Rights>.

What is a Doubt as to Liability offer?

Doubt as to liability exists where there is a genuine dispute as to the existence or amount of the correct tax debt under the law. If you have a legitimate doubt that you owe part or all of the tax debt, you will need to complete a Form 656-L, *Offer in Compromise (Doubt as to Liability)*.

Doubt as to liability cannot be disputed or considered if the tax debt has been established by a final court decision or judgment concerning the existence or amount of the assessed tax debt or if the assessed tax debt is based on current law.

Submitting an offer application does not guarantee that the IRS will accept your offer. It begins a process of evaluation and verification by the IRS.

A doubt as to liability offer will only be considered for the tax period(s) in question.

What documentation or support is needed?

You must provide a written statement explaining why the tax debt or portion of the tax debt is incorrect. In addition, you must provide supporting documentation or evidence that will help the IRS identify the reason(s) you doubt the accuracy of the tax debt.

Note: Failing to provide a written statement will cause your offer to be returned with no further consideration.

How much should I offer?

In order to qualify, you must make an offer that is \$1 or more and should be based on what you believe the correct amount of tax should be, not what you owe. If you believe you do not owe any tax, you should pursue alternative solutions listed below.

Note: Do not include any payment(s) with the Form 656-L. No deposit or application fee is required for a doubt as to liability offer.

IMPORTANT INFORMATION

What alternatives do I have to sending in an Offer in Compromise (Doubt as to Liability)?

When you disagree with the accuracy of a tax debt, depending on the situation and the type of tax, the IRS has other available remedies. If your tax debt is other than a Trust Fund Recovery Penalty (TFRP) or Personal Liability Excise Tax (PLET), you should pursue the options below first before submitting an offer.

Note: If you wish to obtain any of the publications mentioned below or have any questions about completing the forms, you may call toll free at (800) 829-1040, visit your local IRS office, or our website at www.irs.gov.

If you think your tax liability is incorrect because:	Then:
of an audit	see Publication 3598, <i>The Audit Reconsideration Process</i>
IRS created a tax return for you because you did not file one	submit your correct, original tax return for processing
items were not reported correctly on your tax return or because IRS made an adjustment on your return	see the instructions for Form 1040X, <i>Amended U.S. Individual Income Tax Return</i>
items were not reported properly on a tax return, other than Forms 1040 or 1120, or because IRS made an adjustment on your return	see the instructions for Form 843, <i>Claim for Refund and Request for Abatement</i>
you have reasonable cause to remove or reduce penalties IRS charged	see Notice 746, <i>Information About Your Notice, Penalty and Interest</i>
you believe additional interest IRS charged you was due to IRS errors or delays	see the instructions for Form 843, <i>Claim For Refund and Request for Abatement</i>
you believe you were not a responsible person of a corporation and have been assessed the trust fund portion of employment taxes	you have the option to file Form 656-L or see the instructions for Form 843, <i>Claim For Refund and Request for Abatement</i>
you believe you should be considered an "innocent spouse" for a joint income tax return	see Publication 971, <i>Innocent Spouse Relief</i>
you believe you should be considered an "injured spouse" for a joint income tax return	See Form 8379, <i>Injured Spouse Allocation</i> Note: A claim for injured spouse will not be considered under doubt as to liability.
you dispute your worker classification	See Form SS-8, <i>Worker Classification Determination</i> Note: An SS-8 dispute will not be considered under doubt as to liability.

Examples of when you should submit a Doubt as to Liability Offer

Generally, you will send in a doubt as to liability offer when you were unable to dispute the amount of tax the IRS claims you owe during the time allowed by the Internal Revenue Code or IRS guidelines. Possible reasons for submitting a doubt as to liability offer in compromise include the following: the examiner made a mistake interpreting the tax law, the examiner failed to consider the evidence presented; new evidence is available to support a change to the assessment. Below are some examples of when it may be appropriate to make an offer based on doubt as to liability.

Example 1: You were audited by the IRS. When this happened, you moved and did not get the notification or you suffered a disaster (such as books and records were destroyed in a fire or other natural disaster) causing you to miss the meeting with the auditor. The IRS disallowed all expenses and now you have a tax debt. You discover the problem when you try to borrow some money and find that there is a federal tax lien filed. You are unable to reconstruct your books and records but you can provide an explanation that supports reasonable doubt justifying a reduction to a portion or all of your tax debt.

Example 2: You filed your tax return reporting stock options as valued by your employer, which created a large tax liability including Alternative Minimum Tax (AMT). You paid part of the tax debt, but could not pay the full amount owed. You later discovered that the stocks were not worth as much as you originally reported. This was due to fraudulent acts by the broker and/or your employer. You filed a claim for a refund based on the reduced value of stock options. IRS told you that the full amount of the tax debt had to be paid before they could consider your claim and denied your claim for refund.

What if I agree with the tax debt but cannot afford to pay in full?

A *doubt as to collectibility* offer is when you agree that you owe the taxes but you cannot pay your tax debt in full. To be considered for a *doubt as to collectibility* offer you must make an appropriate offer based on what the IRS considers your true ability to pay. To request consideration under *doubt as to collectibility*, do not use this form. You must complete a **Form 656, Offer in Compromise**, found in Form 656-B, *Offer in Compromise Booklet*. You may get a Form 656-B by calling the toll free number 1-800-829-1040, by visiting a local IRS office, or at www.irs.gov. For additional assistance use the on line Offer In Compromise Pre-Qualifier tool at http://irs.treasury.gov/oic_pre_qualifier/.

IMPORTANT NOTE

You cannot submit an offer based on *doubt as to liability* (Form 656-L) and a separate offer based on *doubt as to collectibility* (Form 656) at the same time. It is in your best interest to resolve any disagreements about the validity of the tax debt before filing an offer based on *doubt as to collectibility*. **If you send both kinds of offers at the same time, the *doubt as to collectibility* offer will be returned without further consideration.**

Where do I send my application?

You should mail the completed package to:

Brookhaven Internal Revenue Service
COIC Unit
P.O. Box 9008
Stop 681-D
Holtsville, NY 11742-9008

Form 656-L (January 2016)	Department of the Treasury - Internal Revenue Service Offer in Compromise (<i>Doubt as to Liability</i>)	OMB Number 1545-1686
-------------------------------------	--------------------------------------------------------------------------------------------------------------------	-------------------------

► To: Commissioner of Internal Revenue Service

In the following agreement, the pronoun "we" may be assumed in place of "I" when there are joint liabilities and both parties are signing this agreement. I submit this offer to compromise the tax liabilities plus any interest, penalties, additions to tax, and additional amounts required by law for the tax type and period(s) marked below:

Section 1 Individual Information (Form 1040 filers)		
Your First Name, Middle Initial, Last Name	Social Security Number (SSN)	IRS Received Date
	- -	
If a Joint Offer, Spouse's First Name, Middle Initial, Last Name	Social Security Number (SSN)	
	- -	
Your Physical Home Address (<i>Street, City, State, ZIP Code</i>)		
Mailing Address (<i>if different from above or Post Office Box number</i>)		
Employer Identification Number (<i>For self-employed individuals only</i>)		
-		

Individual Tax Periods

- 1040** U.S. Individual Income Tax Return [List all year(s); for example 1040 2009, 1040 2010, etc.]

- 941** Employer's Quarterly Federal Tax Return [List all quarterly period(s); for example 03/31/2009, 06/30/2010, 09/30/2010, etc.]

- 940** Employer's Annual Federal Unemployment (FUTA) Tax Return [List all year(s); for example 2010, 2011, etc.]

- Trust Fund Recovery Penalty** as a responsible person of (*enter business name*) _____, for failure to pay withholding and Federal Insurance Contributions Act taxes (Social Security taxes), for period(s) ending [List all quarterly period(s); for example 03/31/2009, 06/30/2009, etc.]

- Other Federal Tax(es)** [specify type(s) and period(s)]

Section 2 Business Information (Form 1120, 1065, etc., filers)

Business Name _____

Business Address (*Street, City, State, ZIP Code*) _____

Employer Identification Number <i>(EIN)</i>	Name and Title of Primary Contact	Telephone Number
-		() -

Business Tax Periods

- 1120** U.S. Corporate Income Tax Return [List all year(s); for example 1120 2010, 1120 2013, etc.]

- 941** Employer's Quarterly Federal Tax Return [List all quarterly period(s); for example 03/31/2009, 06/30/2010, 09/30/2010, etc.]

- 940** Employer's Annual Federal Unemployment (FUTA) Tax Return [List all year(s); for example 2010, 2011, etc.]

- Other Federal Tax(es)** [specify type(s) and period(s)]

Note: If you need more space, use a separate sheet of paper and title it "Attachment to Form 656-L Dated _____." Sign and date the attachment following the listing of the tax periods.

Section 3 Amount of the Offer

I offer to pay \$ _____

Must be \$1 or more and payable within 90 days of the notification of acceptance, unless an alternative payment term is approved at the time the offer is accepted. **Do not send any payment with this form.**

Section 4 Terms

In the following agreement, the pronoun "we" may be assumed in place of "I" when there are joint liabilities and both parties are signing this Agreement.

By submitting this offer, I have read, understand and agree to the following terms and conditions:

Terms, Conditions, and Legal Agreement

- a) The IRS will apply payments made under the terms of this offer in the best interest of the government.
- b) If the IRS rejects or returns the offer or I withdraw the offer, the IRS will return any amount paid with the offer. I understand the IRS will not pay interest on any amount I send with the offer. If I agree in writing, the IRS will apply the amount paid with the offer to the amount owed. If I agree to apply the payment, the date the IRS received the offer remittance will be considered the date of payment.

IRS will keep my payments and fees

- c) I voluntarily submit all payments made on this offer.
- d) The IRS will keep all payments and credits made, received, or applied to the total original tax debt before I send in the offer or while it is under consideration, including any refunds from tax returns and/or credits from tax years prior to the year in which the offer was accepted.

I agree to the time extensions allowed by law

- e) The IRS may levy under section 6331(a) up to the time that the IRS official signs and acknowledges my offer as pending, which is accepted for processing, and the IRS may keep any proceeds arising from such a levy.
- f) If the Doubt as to Liability offer determines that I do not owe the taxes, or the IRS ultimately over-collected the compromised tax liability, the IRS will return the over-collected amount to me, unless such refund is legally prohibited by statute.
- g) If the IRS served a continuous levy on wages, salary, or certain federal payments under sections 6331(e) or (h), then the IRS could choose to either retain or release the levy. No levy may be made during the time an offer in compromise is pending.

I understand I remain responsible for the full amount of the tax liability

- h) To have my offer considered, I agree to the extension of time limit provided by law to assess my tax debt (statutory period of assessment). I agree that the date by which the IRS must assess my tax debt will now be the date by which my debt must currently be assessed plus the period of time my offer is pending plus one additional year if the IRS rejects, returns, or terminates my offer or I withdraw it. [Paragraph (m) of this section defines pending and withdrawal]. I understand I have the right not to waive the statutory period of assessment or to limit the waiver to a certain length or certain periods or issues. I understand, however, the IRS may not consider my offer if I decline to waive the statutory period of assessment or if I provide only a limited waiver. I also understand the statutory period for collecting my tax debt will be suspended during the time my offer is pending with the IRS, for 30 days after any rejection of my offer by the IRS, and during the time any rejection of my offer is being considered by the Appeals Office.

- i) The IRS cannot collect more than the full amount of the tax debt under this offer.
- j) I understand I remain responsible for the full amount of the tax debt, unless and until the IRS accepts the offer in writing and I have met all the terms and conditions of the offer. The IRS will not remove the original amount of the tax debt from its records until I have met all the terms of the offer.
- k) I understand the tax I offer to compromise is and will remain a tax debt until I meet all the terms and conditions of this offer. If I file bankruptcy before the terms and conditions of this offer are completed, any claim the IRS files in bankruptcy proceedings will be a tax claim.
- l) Once the IRS accepts the offer in writing, I have no right to contest, in court or otherwise, the amount of the tax debt.

Pending status of an offer and right to appeal

- m) The offer is pending starting with the date an authorized IRS official signs this form. The offer remains pending until an authorized IRS official accepts, rejects, returns, or acknowledges withdrawal of the offer in writing. If I appeal an IRS rejection decision on the offer, the IRS will continue to treat the offer as pending until the Appeals Office accepts or rejects the offer in writing. If an offer is rejected, no levy may be made during the 30 days of rejection. If I do not file a protest within 30 days of the date the IRS notifies me of the right to protest the decision, I waive the right to a hearing before the Appeals Office about the offer.

I understand if IRS fails to make a decision in 24-months my offer will be accepted

- n) I understand under Internal Revenue Code (IRC) § 7122(f), my offer will be accepted, by law, unless IRS notifies me otherwise, in writing, within 24 months of the date my offer was initially received.

I understand what will happen if I fail to meet the terms of my offer (e.g. default)

- o) If I fail to meet any of the terms of this offer, the IRS may levy or sue me to collect any amount ranging from the unpaid balance of the offer to the original amount of the tax debt (less payments made) plus penalties and interest that have accrued from the time the underlying tax liability arose. The IRS will continue to add interest, as required by Section § 6601 of the Internal Revenue Code, on the amount of the IRS determines is due after default.

Section 4 Terms (continued)

I understand the IRS may file a Notice of Federal Tax Lien on my/our property

p) The IRS may file a Notice of Federal Tax Lien to protect the Government's interest during the offer investigation. The tax lien will be released 30 days after the payment terms have been satisfied and the payment has been verified. If the offer is accepted, the tax lien will be released within 30 days of when the payment terms have been satisfied and the payment has been verified. The time it takes to verify the payment varies based on the form of payment.

I authorize the IRS to contact relevant third parties in order to process my/our offer

q) I understand that IRS employees may contact third parties in order to respond to this request, and I authorize the IRS to make such contacts. Further, in connection with this request, by authorizing the IRS to contact third parties, I understand that I will not receive notice of third parties contacted as is otherwise required by IRC § 7602(c).

Section 5 Explanation of Circumstances

THIS SECTION MUST BE COMPLETED.

Explain why you believe the tax is incorrect.

Note: You may attach additional sheets if necessary. Please include your name and SSN and/or EIN on all additional sheets or supporting documentation.

Multiple horizontal lines for providing an explanation of circumstances.

Section 6 Signature(s)

Taxpayer Attestation: If I submit this offer on a substitute form, I affirm this form is a verbatim duplicate of the official Form 656-L, and I agree to be bound by all the terms and conditions set forth in the official Form 656-L. Under penalties of perjury, I declare that I have examined this offer, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete.

Signature of Taxpayer/Corporation Name	Daytime Telephone Number () -	Date (mm/dd/yyyy)
Signature of Spouse/Authorized Corporate Officer		Date (mm/dd/yyyy)

Section 7 Application Prepared by Someone Other than the Taxpayer

If this application was prepared by someone other than you (the taxpayer), please fill in that person's name and address below.

Name

Address (Street, City, State, ZIP Code)

Daytime Telephone Number () -

Section 8 Paid Preparer Use Only

Signature of Preparer

Name of Preparer	Date (mm/dd/yyyy)	Preparer's CAF no. or PTIN
Firm's Name, Address, and ZIP Code		Daytime Telephone Number () -

If you would like to have someone represent you during the offer investigation, include a valid, signed Form 2848 or 8821 with this application or a copy of a previously filed form.

IRS Use Only

I accept the waiver of the statutory period of limitations on assessment for the Internal Revenue Service, as described in Section 5(d).

Signature of Authorized IRS Official

Title

Date (mm/dd/yyyy)

Privacy Act Statement

We ask for the information on this form to carry out the internal revenue laws of the United States. Our authority to request this information is contained in Section 7801 of the Internal Revenue Code.

Our purpose for requesting the information is to determine if it is in the best interests of the IRS to accept an offer. You are not required to make an offer; however, if you choose to do so, you must provide all of the information requested. Failure to provide all of the information may prevent us from processing your request.

If you are a paid preparer and you prepared the Form 656-L for the taxpayer submitting an offer, we request that you complete and sign Section 8 on the Form 656-L, and provide identifying information. Providing this information is voluntary. This information will be used to administer and enforce the internal revenue laws of the United States and may be used to regulate practice before the Internal Revenue Service for those persons subject to Treasury Department Circular No. 230, Regulations Governing the Practice of Attorneys, Certified Public Accountants, Enrolled Agents, Enrolled Actuaries, and Appraisers before the Internal Revenue Service. Information on this form may be disclosed to the Department of Justice for civil and criminal litigation.

We may also disclose this information to cities, states and the District of Columbia for use in administering their tax laws and to combat terrorism. Providing false or fraudulent information on this form may subject you to criminal prosecution and penalties.

APPLICATION CHECKLIST

- Did you include supporting documentation and an explanation as to why you doubt you owe the tax?
- Did you complete all fields on the Form 656-L?
- Did you make an offer amount that is \$1 or more?

Note: The amount of your offer should be based on what you believe the correct amount of the tax debt should be, not what you owe; however, you must offer at least \$1. If you do not want to offer \$1 or more you should pursue the recommended alternative solutions provided under "What alternatives do I have to sending in an Offer in Compromise (Doubt as to Liability)?" found on page 2.

- If someone other than you completed the Form 656-L, did that person sign it?
- Did you sign and include the Form 656-L?
- If you want a third party to represent you during the offer process, did you include a Form 2848 or Form 8821 unless one is already on file?

Note: There is no application fee or deposit required for a Doubt as to Liability offer.

Mail your package to:

Brookhaven Internal Revenue Service
COIC Unit
P.O. Box 9008
Stop 681-D
Holtsville, NY 11742-9008



Form 656 Booklet

Offer in Compromise

CONTENTS

■ What you need to know.....	1
■ Paying for your offer	3
■ How to apply	3
■ Completing the application package	4
■ Important information	5
■ Removable Forms - Form 433-A (OIC), Collection Information Statement for Wage Earners and Self-Employed; Form 433-B (OIC), Collection Information Statement for Businesses; Form 656, Offer in Compromise	7
■ Application Checklist	27

IRS contact information

If you want to see if you qualify for an offer before filling out the paperwork, you may use the Offer in Compromise Pre-Qualifier tool. The questionnaire format assists in gathering the information needed and provides instant feedback as to your eligibility based on the information you provided. The tool will also assist you in determining a preliminary offer amount for consideration of an acceptable offer. The Pre-Qualifier tool is located on our website at www.irs.gov.

If you have questions regarding qualifications for an offer in compromise, please call our toll-free number at 1-800-829-1040. You can get forms and publications by calling 1-800-TAX-FORM (1-800-829-3676), by visiting your local IRS office, or at www.irs.gov.

Taxpayer resources

The Taxpayer Advocate Service (TAS) is an independent organization within the Internal Revenue Service that helps taxpayers and protects taxpayer rights. They help taxpayers whose problems with the IRS are causing financial difficulties, who've tried but haven't been able to resolve their problems with the IRS, or believe an IRS system or procedure isn't working as it should. And the service is free. Your local advocate's number is in your local directory and at taxpayeradvocate.irs.gov. You can also call them at 1-877-777-4778. For more information about TAS and your rights under the Taxpayer Bill of Rights, go to taxpayeradvocate.irs.gov. TAS is your voice at the IRS.

You may also be able to receive assistance from a Low Income Tax Clinic (LITC). Low Income Taxpayer Clinics (LITCs) are independent from the IRS. LITCs serve individuals whose income is below a certain level and who need to resolve a tax problem with the IRS. LITCs provide professional representation before the IRS or in court on audits, appeals, tax collection disputes, and other issues for free or for a small fee. For more information and to find an LITC near you, see the LITC page at www.taxpayeradvocate.irs.gov/litcmap or IRS Publication 4134, Low Income Taxpayer Clinic List. This Publication is also available by calling the IRS toll-free at 1-800-829-3676 or visiting your local IRS office.

WHAT YOU NEED TO KNOW

What is an Offer?

An offer in compromise (offer) is an agreement between you (the taxpayer) and the IRS that settles a tax debt for less than the full amount owed. The offer program provides eligible taxpayers with a path toward paying off their tax debt and getting a “fresh start.” The ultimate goal is a compromise that suits the best interest of both the taxpayer and the IRS. To be considered, generally you must make an appropriate offer based on what the IRS considers your true ability to pay.

Submitting an application does not ensure that the IRS will accept your offer. It begins a process of evaluation and verification by the IRS, taking into consideration any special circumstances that might affect your ability to pay.

This booklet will lead you through a series of steps to help you calculate an appropriate offer based on your assets, income, expenses, and future earning potential. The application requires you to describe your financial situation in detail, so before you begin, make sure you have the necessary information and documentation.

Are You Eligible?

Before your offer can be considered, you must (1) file all tax returns you are legally required to file, (2) have received a bill for at least one tax debt included on your offer, (3) make all required estimated tax payments for the current year, and (4) make all required federal tax deposits for the current quarter if you are a business owner with employees. Your offer may be returned if you have not filed all tax returns you are legally required to file, or are not making all required estimated tax payments and/or federal tax deposits.

Bankruptcy

If you or your business is currently in an open bankruptcy proceeding, you are not eligible to apply for an offer. Any resolution of your outstanding tax debts generally must take place within the context of your bankruptcy proceeding.

If you are not sure of your bankruptcy status, contact the Centralized Insolvency Operation at 1-800-973-0424. Be prepared to provide your bankruptcy case number and/or Taxpayer Identification Number.

Can You Pay in Full?

Generally, the IRS will not accept an offer if you can pay your tax debt in full or through an installment agreement and/or equity in assets.

Note: Adjustments or exclusions, such as allowance of \$1,000 to a bank balance or \$3,450 against the value of a car, are only applied after it is determined that you cannot pay your tax debt in full.

Your Future Tax Refunds

The IRS will keep any refund, including interest, for tax periods extending through the calendar year that the IRS accepts the offer. For example, if your offer is accepted in 2015 and you file your 2015 Form 1040 on April 15, 2016 showing a refund, IRS will apply your refund to your tax debt. The refund is not considered as a payment toward your offer.

Doubt as to Liability

If you have a legitimate doubt that you owe part or all of the tax debt, complete and submit a **Form 656-L, Offer in Compromise (Doubt as to Liability)**. The Form 656-L is not included as part of this package. To request a Form 656-L, visit www.irs.gov or a local IRS office or call toll-free 1-800-TAX-FORM (1-800-829-3676).

Notice of Federal Tax Lien

A lien is a legal claim against all your current and future property. When you don't pay your first bill for taxes due, a lien is created by law and attaches to your property. A Notice of Federal Tax Lien (NFTL) provides public notice to creditors and is filed to establish priority of the IRS claim versus the claims of other creditors. The IRS may file an NFTL while your offer is being considered. However, an NFTL will usually not be filed until a final decision has been made on your offer.

Note: A Notice of Federal Tax Lien (NFTL) will not be filed on any individual shared responsibility payment under the Affordable Care Act.

Trust Fund Taxes

If your business owes trust fund taxes, responsible individuals may be held liable for the trust fund portion of the tax. Trust fund taxes are the money withheld from an employee's wages, such as income tax, Social Security, and Medicare taxes. You are not eligible to submit an offer unless the trust fund portion of the tax is paid or the Trust Fund Recovery Penalty determinations have been made on all potentially responsible individual(s). However, if you are submitting the offer as a victim of payroll service provider fraud or failure, the trust fund assessment discussed above is not required.

Your Rights as a Taxpayer

Each and every taxpayer has a set of fundamental rights they should be aware of when dealing with the IRS. Explore your rights and our obligations to protect them. For more information on your rights as a taxpayer, go to <http://www.irs.gov/Taxpayer-Bill-of-Rights>.

Other Important Facts

Penalties and interest will continue to accrue during consideration of your offer.

After you file your offer, you must continue to timely file and pay all required tax returns, estimated tax payments, and federal tax payments. If your offer is accepted, you must continue to stay current with all tax filing and payment obligations through the fifth year after your offer is accepted (including any extensions).

Note: If you have filed your tax returns but you have not received a bill for at least one tax debt included on your offer, your offer may be returned.

An offer cannot be accepted for processing if the IRS has referred your case, or cases, involving all of the liabilities identified in the offer to the Department of Justice (DOJ). In addition, the IRS cannot compromise any restitution amount ordered by a court or a tax debt that has been reduced to judgment.

The law requires the IRS to make certain information from accepted offers available for public inspection and review. These public inspection files are located in designated IRS Area Offices.

The IRS may levy your assets up to the time that the IRS official signs and acknowledges your offer as pending. In addition, the IRS may keep any proceeds received from the levy. If your assets are levied after your offer is pending, immediately contact the IRS person whose name and phone number is listed on the levy.

If you currently have an approved installment agreement, you will not be required to make your installment agreement payments while your offer is being considered. If your offer is not accepted and you have not incurred any additional tax debt, your installment agreement with the IRS will be reinstated with no additional fee.

PAYING FOR YOUR OFFER

Application Fee

Offers require a \$186 application fee.

Exception: If you are an individual or are operating as a sole proprietor, or are a disregarded single member Limited Liability Company (LLC) taxed as a sole proprietor and your household gross income meets the Low Income Certification guidelines, you will not be required to send the application fee.

Payment Options

You must select a payment option and include the payment with your offer. The amount of the initial payment and subsequent payments will depend on the total amount of your offer and which of the following payment options you choose:

Lump Sum Cash: This option requires 20% of the total offer amount to be paid with the offer and the remaining balance paid in 5 or fewer payments within 5 or fewer months of the date your offer is accepted.

Periodic Payment: This option requires the first payment to be paid with the offer and the remaining balance paid within 6 to 24 months, in accordance with your proposed offer terms.

Note: Under this option, you must continue to make monthly payments while the IRS is evaluating your offer. Failure to make these payments will cause your offer to be returned. There is no appeal. Total payments must equal the total offer amount.

Exception: If you are an individual, are operating as a sole proprietor, or are a disregarded single member LLC taxed as a sole proprietor, and your household income meets the Low Income Certification guidelines, you will not be required to send the initial payment or make the required monthly payments while your offer is being considered.

All payments sent in with your offer and made during consideration of the offer will be applied to your tax debt. The payments cannot be returned to you unless you pay more than the required payment and designate it as a deposit.

If you do not have sufficient cash to pay for your offer, you may need to consider borrowing money from a bank, friends, and/or family. Other options may include borrowing against or selling other assets.

Note: You may not pay your offer amount with an expected or current tax refund, money already paid, funds attached by any collection action, or anticipated benefits from a capital or net operating loss. If you are planning to use your retirement savings from an IRA or 401k plan, you may have future tax liabilities owed as a result. Contact the IRS or your tax advisor before taking this action.

HOW TO APPLY

Application Process

The application must include:

- **Form 656**, Offer in Compromise
- **Completed Form 433-A (OIC)**, Collection Information Statement for Wage Earners and Self-Employed Individuals, if applicable
- **Completed Form 433-B (OIC)**, Collection Information Statement for Businesses, if applicable
- **\$186 application fee**, unless you meet Low Income Certification
- **Initial offer payment**, unless you meet Low Income Certification

Note: Your offer(s) cannot be considered without the completed and signed collection information statement(s), Form 433-A (OIC) and/or 433-B (OIC).

If You and Your Spouse Owe Joint and Separate Tax Debts

If you and your spouse have joint tax debt(s) and you and/or your spouse are also responsible for separate tax debt(s), you will each need to send in a separate Form 656. You will complete one Form 656 for yourself listing all your joint and any separate tax debts and your spouse will complete one Form 656 listing all his or her joint tax debt(s) plus any separate tax debt(s), for a total of two Forms 656.

If you and your spouse or ex-spouse have a joint tax debt and your spouse or ex-spouse does not want to be part of the offer, you on your own may submit a Form 656 to compromise your responsibility for the joint tax debt.

Each Form 656 will require the \$186 application fee and initial payment unless you are an individual, are operating as a sole proprietor, or are a disregarded single member LLC taxed as a sole proprietor, and meet the Low Income Certification guidelines.

If You Owe Individual and Business Tax Debt

If you have individual and business tax debt that you wish to compromise, you will need to send in two Forms 656. Complete one Form 656 for your individual tax debts and one Form 656 for your business tax debts. Each Form 656 will require the \$186 application fee and initial payment.

Note: A business is defined as a corporation, partnership, or any business that is operated as other than a sole-proprietorship. An individual's share of a partnership debt will not be compromised. The partnership must submit an offer based on the partnership's and partners' ability to pay.

If You Have Tax Debt From a Limited Liability Company (LLC)

Individuals or individuals operating as a disregarded single member LLC taxed as a sole proprietor, tax debts (including employment taxes) incurred before January 1, 2009 may be included on one Form 656. However, in those instances where an LLC incurred employment taxes after January 1, 2009 or excise taxes after January 1, 2008, two Forms 656 must be sent with a separate application fee and initial payment for each offer, even if the tax debts were reported under the same Tax Identification Number. One Form 656 will be for the individual tax debts while the second Form 656 will be for the LLC employment tax debts incurred after January 1, 2009 and excise tax debts after January 1, 2008.

COMPLETING THE APPLICATION PACKAGE

Step 1 – Gather Your Information

To calculate an offer amount, you will need to gather information about your financial situation, including cash, investments, available credit, assets, income, and debt.

You will also need to gather information about your average household's gross monthly income and expenses. The entire household includes all those in addition to yourself who contribute money to pay expenses relating to the household such as, rent, utilities, insurance, groceries, etc. This is necessary for the IRS to accurately evaluate your offer.

In general, the IRS will not consider expenses for tuition for private schools, college expenses, charitable contributions, and other unsecured debt payments as part of the expense calculation.

Step 2 – Fill out Form 433-A (OIC), Collection Information Statement for Wage Earners and Self-Employed Individuals

Fill out Form 433-A (OIC) if you are an individual wage earner and/or operate as a sole proprietor, a disregarded single member LLC taxed as a sole proprietor or are submitting an offer on behalf of a deceased individual. This will be used to calculate an appropriate offer amount based on your assets, income, expenses, and future earning potential. You will have the opportunity to provide a written explanation of any special circumstances that affect your financial situation.

Step 3 – Fill out Form 433-B (OIC), Collection Information Statement for Businesses

Fill out Form 433-B (OIC) if the business is a Corporation, Partnership, LLC classified as a corporation, single member LLC taxed as a corporation, or other multi-owner/multi-member LLC. This will be used to calculate an appropriate offer amount based on the business assets, income, expenses, and future earning potential. If the business has assets that are used to produce income (for example, a tow truck used in the business for towing vehicles), the business may be allowed to exclude equity in these assets.

Step 4 – Attach Required Documentation

You will need to attach supporting documentation with Form(s) 433-A (OIC) and 433-B (OIC). A list of the documents required will be found at the end of each form. Include copies of all required attachments. **Do not send original documents.**

Step 5 – Fill out Form 656, Offer in Compromise

Fill out Form 656. The Form 656 identifies the tax years and type of tax you would like to compromise. It also identifies your offer amount and the payment terms.

Step 6 – Include Initial Payment and \$186 Application Fee

Include a personal check, cashier's check, or money order for your initial payment based on the payment option you selected (20% of the offer amount for a lump sum cash offer or the first month's payment for a periodic payment offer).

Include a separate personal check, cashier's check, or money order for the application fee (\$186).

Make both payments payable to the "United States Treasury." All payments must be made in U.S. dollars.

If you meet the Low Income Certification guidelines, the initial payment and application fee are not required.

Step 7 – Mail the Application Package

Make a copy of your application package and keep it for your records.

Mail the application package to the appropriate IRS facility. See page 27, Application Checklist, for details.

Note: If you are working with an IRS employee, let him or her know you are sending or have sent an offer to compromise your tax debt(s).

IMPORTANT INFORMATION

After You Mail Your Application Continue to:

Promptly reply to any requests for additional information within the timeframe specified.

If you selected the Periodic Payment option, you must continue to make the payments during consideration of your offer, unless you meet the Low Income Certification. Failure to reply timely or make monthly payments may result in the return of your offer without appeal rights.

If your offer is accepted, you must continue to timely file all required tax returns and timely pay all estimated tax payments and federal tax payments that become due in the future. If you fail to timely file and timely pay any tax obligations that become due within the five years after your offer is accepted (including any extensions) your offer may be defaulted. If your offer is defaulted, you will be liable for the original tax debt, less payments made, and all accrued interest and penalties. An offer does not stop the accrual of interest and penalties. Please note that if your final payment is more than the agreed amount by \$50 or less the money will not be returned but will be applied to your tax debt. If your final payment is more than the agreed amount by more than \$50, your money will be returned to you.

In addition, your offer may be defaulted if you fail to promptly pay any tax debts assessed after acceptance of your offer for any tax years prior to acceptance that were not included in your original offer.

Offer in Compromise

To: Commissioner of Internal Revenue Service

In the following agreement, the pronoun "we" may be assumed in place of "I" when there are joint liabilities and both parties are signing this agreement. I submit this offer to compromise the tax liabilities plus any interest, penalties, additions to tax, and additional amounts required by law for the tax type and period(s) marked in Section 1 or Section 2 below.

Did you use the Pre-Qualifier tool located on our website at http://irs.treasury.gov/oic_pre_qualifier/ prior to filling out this form?

Yes No

Note: The use of the Pre-Qualifier tool is not mandatory before sending in your offer. However, it is recommended.

Include the \$186 application fee and initial payment (*personal check, cashier's check, or money order*) with your Form 656. You must also include the completed Form 433-A (OIC) and/or 433-B (OIC) and supporting documentation. You should fill out either Section 1 or Section 2, but not both, depending on the tax debt you are offering to compromise.

Section 1 Individual Information (Form 1040 filers)

If you are a 1040 filer, an individual with personal liability for Excise tax, individual responsible for Trust Fund Recovery Penalty, self-employed individual, individual personally responsible for partnership liabilities, and/or an individual who operates as a single member LLC or a disregarded entity taxed as a sole proprietorship you should fill out Section 1. You must also include all required documentation including the Form 433-A (OIC), the \$186 application fee, and initial payment.

Your First Name, Middle Initial, Last Name	Social Security Number (SSN) - -	IRS Received Date
If a Joint Offer, Spouse's First Name, Middle Initial, Last Name	Social Security Number (SSN) - -	
Your Physical Home Address (<i>Street, City, State, ZIP Code</i>)		
Mailing Address (<i>if different from above or Post Office Box number</i>)		
Employer Identification Number		

Individual Tax Periods

If Your Offer is for Individual Tax Debt Only

- 1040 Income Tax-Year(s) _____
- Trust Fund Recovery Penalty as a responsible person of (*enter business name*) _____
for failure to pay withholding and Federal Insurance Contributions Act taxes (Social Security taxes), for period(s) ending _____
- 941 Employer's Quarterly Federal Tax Return - Quarterly period(s) _____
- 940 Employer's Annual Federal Unemployment (FUTA) Tax Return - Year(s) _____
- Other Federal Tax(es) [specify type(s) and period(s)] _____

Note: If you need more space, use attachment and title it "Attachment to Form 656 dated _____." Make sure to sign and date the attachment.

Low-Income Certification (Individuals and Sole Proprietors Only)

Do you qualify for Low-Income Certification? You qualify if your gross monthly household income is less than or equal to the amount shown in the chart below based on your family size and where you live. If you qualify, you are not required to submit any payments during the consideration of your offer. Businesses other than sole proprietors or disregarded single member LLCs taxed as a sole proprietor do not qualify for the low income waiver.

Check this box if your household's gross monthly income is equal to or less than the monthly income shown in the table below.

Size of family unit	48 contiguous states and D.C.	Hawaii	Alaska
1	\$2,475	\$2,848	\$3,092
2	\$3,338	\$3,840	\$4,171
3	\$4,200	\$4,831	\$5,250
4	\$5,063	\$5,823	\$6,329
5	\$5,925	\$6,815	\$7,408
6	\$6,788	\$7,806	\$8,488
7	\$7,652	\$8,798	\$9,567
8	\$8,519	\$9,794	\$10,650
For each additional person, add	\$867	\$996	\$1,083

Section 2 Business Information (Form 1120, 1065, etc., filers)

If your business is a Corporation, Partnership, LLC, or LLP and you want to compromise those tax debts, you must complete this section. You must also include all required documentation including the Form 433-B (OIC), and a separate \$186 application fee, and initial payment.

Business Name _____

Business Address (Street, City, State, ZIP Code) _____

Employer Identification Number (EIN)	Name and Title of Primary Contact	Telephone Number
-		() -

Business Tax Periods

If Your Offer is for Business Tax Debt Only

- 1120 Income Tax-Year(s) _____
- 941 Employer's Quarterly Federal Tax Return - Quarterly period(s) _____
- 940 Employer's Annual Federal Unemployment (FUTA) Tax Return - Year(s) _____
- Other Federal Tax(es) [specify type(s) and period(s)] _____

Note: If you need more space, use attachment and title it "Attachment to Form 656 dated _____." Make sure to sign and date the attachment.

Section 3 Reason for Offer

- Doubt as to Collectibility** - I have insufficient assets and income to pay the full amount.
- Exceptional Circumstances (Effective Tax Administration)** - I owe this amount and have sufficient assets to pay the full amount, but due to my exceptional circumstances, requiring full payment would cause an economic hardship or would be unfair and inequitable. I am submitting a written narrative explaining my circumstances.

Explanation of Circumstances (Add additional pages, if needed) – The IRS understands that there are unplanned events or special circumstances, such as serious illness, where paying the full amount or the minimum offer amount might impair your ability to provide for yourself and your family. If this is the case and you can provide documentation to prove your situation, then your offer may be accepted despite your financial profile. Describe your situation below and attach appropriate documents to this offer application.

Section 4**Payment Terms**

Check one of the payment options below to indicate how long it will take you to pay your offer in full. You must offer more than \$0. The offer amount should be in whole dollars only.

Lump Sum Cash

Check here if you will pay your offer in 5 or fewer payments within 5 or fewer months from the date of acceptance:

Enclose a check for 20% of the offer amount (waived if you are an individual or sole proprietor and met the requirements for Low Income Certification) and fill in the amount(s) of your future payment(s).

Total Offer Amount	-	20% Initial Payment	=	Remaining Balance
\$	-	\$	=	\$
You may pay the remaining balance in one payment after acceptance of the offer or up to five payments, but cannot exceed 5 months.				
Amount of payment	\$	payable within	1	Month after acceptance
Amount of payment	\$	payable within	2	Months after acceptance
Amount of payment	\$	payable within	3	Months after acceptance
Amount of payment	\$	payable within	4	Months after acceptance
Amount of payment	\$	payable within	5	Months after acceptance

Periodic Payment

Check here if you will pay your offer in full in 6 to 24 months.

Enter the amount of your offer \$ _____

Note: The total amount must equal all of the proposed payments including the first and last payments.

Enclose a check for the first month's payment.

\$ _____ is included with this offer then \$ _____ will be sent in on the _____ day of each month thereafter for a total of _____ months with a final payment of \$ _____ to be paid on the _____ day of the _____ month.

Note: The total months may not exceed a total of 24 months, including the first payment. Your first payment is considered to be month 1; therefore, the remainder of the payments must be made within 23 months for a total of 24.

You must continue to make these monthly payments while the IRS is considering the offer (waived if you met the requirements for Low Income Certification). Failure to make regular monthly payments will cause your offer to be returned with no appeal rights.

IRS Use Only

Attached is an addendum dated (insert date) _____ setting forth the amended offer amount and payment terms.

Section 5**Designation of Payment and Deposit****Designation of Payment**

If you want your payment to be applied to a specific tax year and a specific tax debt, such as a Trust Fund Recovery Penalty, please tell us the tax year/quarter _____. If you do not designate a preference, we will apply any money you send to the government's best interest. If you wish to designate any payments not included with this offer, you must designate a preference for each payment at the time the payment is made. However, you cannot designate the \$186 application fee or any payment after the IRS accepts the offer.

Deposit

If you are paying **more than** the initial payment when you submit your offer and want any part of that payment treated as a deposit, check the box below and insert the amount. Deposits will be returned to you if the offer is rejected, returned, or withdrawn, unless you provide a request in writing that you want your payment(s) to be applied to your tax debt.

My payment of \$ _____ includes the \$186 application fee and \$ _____ for my first month's payment. I am requesting the additional amount of \$ _____ be held as a deposit.

CAUTION: Do NOT designate the amounts sent in with your offer to cover the initial payment and application fee as "deposits." Doing so will result in the return of your offer with no right to appeal.

Section 6 Source of Funds, Making Your Payment, Filing Requirements, and Tax Payment Requirements**Source of Funds**

Tell us where you will obtain the funds to pay your offer. You may consider borrowing from friends and/or family, taking out a loan, or selling assets.

Making Your Payment

Include separate checks for the payment and application fee.

Make checks payable to the "United States Treasury" and attach to the front of your Form 656, Offer in Compromise. All payments must be in U.S. dollars. **Do not send cash.** Send a separate application fee with each offer; do not combine it with any other tax payments, as this may delay processing of your offer. Your offer will be returned to you if the application fee and the required payment are not included, or if your check is returned for insufficient funds.

Filing Requirements

- I have filed all required tax returns.
- I was not required to file a tax return for the following years:
-

Tax Payment Requirements (check all that apply)

- I have made all required estimated tax payments for the current tax year.
- I am not required to make any estimated tax payments for the current tax year.
- I have made all required federal tax deposits for the current quarter.
- I am not required to make any federal tax deposits for the current quarter.

Section 7**Offer Terms**

By submitting this offer, I have read, understand and agree to the following terms and conditions:

Terms, Conditions, and Legal Agreement

a) I request that the IRS accept the offer amount listed in this offer application as payment of my outstanding tax debt (including interest, penalties, and any additional amounts required by law) as of the date listed on this form. I authorize the IRS to amend Section 1 and/or Section 2 if I failed to list any of my assessed tax debt or tax debt assessed before acceptance of my offer. I also authorize the IRS to amend Section 1 and/or Section 2 by removing any tax years on which there is currently no outstanding liability. I understand that my offer will be accepted, by law, unless IRS notifies me otherwise, in writing, within 24 months of the date my offer was received by IRS. I also understand that if any tax debt that is included in the offer is in dispute in any judicial proceeding it/ they will not be included in determining the expiration of the 24-month period.

IRS will keep my payments, fees, and some refunds.

b) I voluntarily submit the payments made on this offer and understand that they will not be returned even if I withdraw the offer or the IRS rejects or returns the offer. Unless I designate how to apply each required payment in Section 5, the IRS will apply my payment in the best interest of the government, choosing which tax years and tax debts to pay off. The IRS will also keep my application fee unless the offer is not accepted for processing.

c) The IRS will keep any refund, including interest, that I might be due for tax periods extending through the calendar year in which the IRS accepts my offer. I cannot designate that the refund be applied to estimated tax payments for the following year or the accepted offer amount. If I receive a refund after I submit this offer for any tax period extending through the calendar year in which the IRS accepts my offer, I will return the refund within 30 days of notification. The refund offset does not apply to offers accepted under the provisions of Effective Tax Administration based on public policy/equity considerations.

d) I understand that the amount I am offering may not include part or all of an expected or current tax refund, money already paid, funds attached by any collection action, or anticipated benefits from a capital or net operating loss.

e) The IRS will keep any monies it has collected prior to this offer. Under section § 6331(a) the IRS may levy up to the time that the IRS official signs and acknowledges my offer as pending, which is accepted for processing and the IRS may keep any proceeds arising from such a levy. No levy will be issued on individual shared responsibility payments. However, if the IRS served a continuous levy on wages, salary, or certain federal payments under sections 6331(e) or (h), then the IRS could choose to either retain or release the levy.

f) The IRS will keep any payments that I make related to this offer. I agree that any funds submitted with this offer will be treated as a payment unless I checked the box to treat any amount more than the required initial payment as a deposit. Only amounts that exceed the mandatory payments can be treated as a deposit. I also agree that any funds submitted with periodic payments made after the submission of this offer and prior to the acceptance, rejection, or return of this offer will be treated as payments, unless I identify the amount more than the required payment as a deposit on the check submitted with the corresponding periodic payment. A deposit will be returned if the offer is rejected, returned, or withdrawn. I understand that the IRS will not pay interest on any deposit.

g) If my offer is accepted and my final payment is more than the agreed amount by \$50 or less, the IRS will not return the difference, but will apply the entire overpayment to my tax debt. If my final payment is more than the agreed amount by \$50 or more, the IRS will return the overpayment to me.

Section 7 (Continued)**Offer Terms****Pending status of an offer and right to appeal**

h) Once an authorized IRS official signs this form, my offer is considered pending as of that signature date and it remains pending until the IRS accepts, rejects, returns, or I withdraw my offer. An offer is also considered pending for 30 days after any rejection of my offer by the IRS, and during the time that any rejection of my offer is being considered by the Appeals Office. An offer will be considered withdrawn when the IRS receives my written notification of withdrawal by personal delivery or certified mail or when I inform the IRS of my withdrawal by other means and the IRS acknowledges in writing my intent to withdraw the offer.

i) I waive the right to an Appeals hearing if I do not request a hearing in writing within 30 days of the date the IRS notifies me of the decision to reject the offer.

I must comply with my future tax obligations and understand I remain liable for the full amount of my tax debt until all terms and conditions of this offer have been met.

j) I will comply with all provisions of the internal revenue laws, including requirements to timely file tax returns and timely pay taxes for the five year period beginning with the date of acceptance of this offer and ending through the fifth year, including any extensions to file and pay. I also agree to promptly pay any liabilities assessed after acceptance of this offer for tax years ending prior to acceptance of this offer that were not otherwise identified in Section 1 or Section 2 of this agreement. If this is an offer being submitted for joint tax debt, and one of us does not comply with future obligations, only the non-compliant taxpayer will be in default of this agreement. An accepted offer will not be defaulted solely due to the assessment of an individual shared responsibility payment.

k) I agree that I will remain liable for the full amount of the tax liability, accrued penalties and interest, until I have met all of the terms and conditions of this offer. Penalty and interest will continue to accrue until all payment terms of the offer have been met. If I file for bankruptcy before the terms and conditions of the offer are met, I agree that the IRS may file a claim for the full amount of the tax liability, accrued penalties and interest, and that any claim the IRS files in the bankruptcy proceeding will be a tax claim.

l) Once the IRS accepts my offer in writing, I have no right to challenge the tax debt(s) in court or by filing a refund claim or refund suit for any liability or period listed in Section 1 or Section 2, even if I default the terms of the accepted offer.

I understand what will happen if I fail to meet the terms of my offer (e.g., default).

m) If I fail to meet any of the terms of this offer, the IRS may levy or sue me to collect any amount ranging from one or more missed payments to the original amount of the tax debt (less payments made) plus penalties and interest that have accrued from the time the underlying tax liability arose. The IRS will continue to add interest, as required by Section § 6601 of the Internal Revenue Code, on the amount the IRS determines is due after default. Shared responsibility payments are excluded from levy.

I agree to waive time limits provided by law.

n) To have my offer considered, I agree to the extension of the time limit provided by law to assess my tax debt (statutory period of assessment). I agree that the date by which the IRS must assess my tax debt will now be the date by which my debt must currently be assessed plus the period of time my offer is pending plus one additional year if the IRS rejects, returns, or terminates my offer or I withdraw it. (Paragraph (h) of this section defines pending and withdrawal.) I understand that I have the right not to waive the statutory period of assessment or to limit the waiver to a certain length or certain periods or issues. I understand, however, that the IRS may not consider my offer if I refuse to waive the statutory period of assessment or if I provide only a limited waiver. I also understand that the statutory period for collecting my tax debt will be suspended during the time my offer is pending with the IRS, for 30 days after any rejection of my offer by the IRS, and during the time that any rejection of my offer is being considered by the Appeals Office.

I understand the IRS may file a Notice of Federal Tax Lien on my property.

o) The IRS may file a Notice of Federal Tax Lien during consideration of the offer. The IRS may file a Notice of Federal Tax Lien to protect the Government's interest on offers that will be paid over time. This tax lien will be released 30 days after the payment terms have been satisfied and the payment has been verified. If the offer is accepted, the tax lien will be released within 30 days of when the payment terms have been satisfied and the payment has been verified. The time it takes to transfer funds to the IRS from commercial institutions varies based on the form of payment. The IRS will not file a Notice of Federal Tax Lien on any individual shared responsibility debt.

Correction Agreement

p) I authorize IRS, to correct any typographical or clerical errors or make minor modifications to my/our Form 656 that I signed in connection to this offer.

I authorize the IRS to contact relevant third parties in order to process my offer.

q) By authorizing the IRS to contact third parties, I understand that I will not be notified of which third parties the IRS contacts as part of the offer application process, including tax periods that have not been assessed, as stated in §7602 (c) of the Internal Revenue Code. In addition, I authorize the IRS to request a consumer report on me from a credit bureau.

I am submitting an offer as an individual for a joint liability.

r) I understand if the liability sought to be compromised is the joint and individual liability of myself and my co-obligor(s) and I am submitting this offer to compromise my individual liability only, then if this offer is accepted, it does not release or discharge my co-obligor(s) from liability. The United States still reserves all rights of collection against the co-obligor(s).

Shared Responsibility Payment (SRP)

s) If your offer includes any shared responsibility payment (SRP) amount that you owe for not having minimum essential health coverage for you and, if applicable, your dependents per Internal Revenue Code Section 5000A - Individual shared responsibility payment, it is not subject to penalties, except applicable bad check penalty, or to lien and levy enforcement actions. However, interest will continue to accrue until you pay the total SRP balance due. We may apply your federal tax refunds to the SRP amount that you owe until it is paid in full.

Section 8 Signatures

Under penalties of perjury, I declare that I have examined this offer, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete.

Signature of Taxpayer/Corporation Name	Phone Number	Date (mm/dd/yyyy)
Signature of Spouse/Authorized Corporate Officer	Phone Number	Date (mm/dd/yyyy)

Section 9 Paid Preparer Use Only

Signature of Preparer	Phone Number	Date (mm/dd/yyyy)
Name of Paid Preparer	Preparer's CAF no. or PTIN	

Firm's Name (or yours if self-employed), Address, and ZIP Code

*If you would like to have someone represent you during the offer investigation, include a valid, signed **Form 2848** or **8821** with this application or a copy of a previously filed form. You should also include the current tax year.*

IRS Use Only. I accept the waiver of the statutory period of limitations on assessment for the Internal Revenue Service, as described in Section 7(k).

Signature of Authorized Internal Revenue Service Official	Title	Date (mm/dd/yyyy)
-----------------------------------------------------------	-------	-------------------

Privacy Act Statement

We ask for the information on this form to carry out the internal revenue laws of the United States. Our authority to request this information is section § 7801 of the Internal Revenue Code.

Our purpose for requesting the information is to determine if it is in the best interests of the IRS to accept an offer. You are not required to make an offer; however, if you choose to do so, you must provide all of the taxpayer information requested. Failure to provide all of the information may prevent us from processing your request.

If you are a paid preparer and you prepared the Form 656 for the taxpayer submitting an offer, we request that you complete and sign Section 9 on Form 656, and provide identifying information. Providing this information is voluntary. This information will be used to administer and enforce the internal revenue laws of the United States and may be used to regulate practice before the Internal Revenue Service for those persons subject to Treasury Department Circular No. 230, Regulations Governing the Practice of Attorneys, Certified Public Accountants, Enrolled Agents, Enrolled Actuaries, and Appraisers before the Internal Revenue Service. Information on this form may be disclosed to the Department of Justice for civil and criminal litigation.

We may also disclose this information to cities, states and the District of Columbia for use in administering their tax laws and to combat terrorism. Providing false or fraudulent information on this form may subject you to criminal prosecution and penalties.

APPLICATION CHECKLIST

Review the entire application using the Application Checklist below. Include this checklist with your application.

Forms 433-A (OIC), 433-B (OIC), and 656

- Did you complete all fields and sign all forms?
- Did you make an offer amount that is equal to the offer amount calculated on the Form 433-A (OIC) or Form 433-B (OIC)? If not, did you describe the special circumstances that are leading you to offer less than the minimum in the "Explanation of Circumstances" Section 3 of Form 656, and did you provide supporting documentation of the special circumstances?
- Have you filed all required tax returns and received a bill or notice of balance due?
- Did you select a payment option on Form 656?
- Did you sign and attach the Form 433-A (OIC), if applicable?
- Did you sign and attach the Form 433-B (OIC), if applicable?
- Did you sign and attach the Form 656?
- If you are making an offer that includes business and individual tax debts, did you prepare a separate Form 656 package (including separate financial statements, supporting documentation, application fee, and initial payment)?

Supporting documentation and additional forms

- Did you include photocopies of all required supporting documentation?
- If you want a third party to represent you during the offer process, did you include a Form 2848 or Form 8821 unless one is already on file? Does it include the current tax year?
- Did you provide a letter of testamentary or other verification of person(s) authorized to act on behalf of the estate or deceased individual?

Payment

- Did you include a check or money order made payable to the "United States Treasury" for the initial payment? (Waived if you meet Low Income Certification guidelines—see Form 656.)
- Did you include a separate check or money order made payable to the "United States Treasury" for the \$186 application fee? (Waived if you meet Low Income Certification guidelines—see Form 656.)

Mail your application package to the appropriate IRS facility

Mail the Form 656, 433-A (OIC) and/or 433-B (OIC), and related financial document(s) to the appropriate IRS processing office for your state. You may wish to send it by Certified Mail so you have a record of the date it was mailed.

If you reside in:

AK, AL, AR, AZ, CO, FL, GA, HI, ID, KY, LA, MS, NC, NM,
NV, OK, OR, TN, TX, UT, WA, WI

CA, CT, DE, IA, IL, IN, KS, MA, MD, ME, MI, MN, MO, MT,
ND, NE, NH, NJ, NY, OH, PA, RI, SC, SD, VT, VA, WY,
WV; DC, PR, or a foreign address

Mail your application to:

Memphis IRS Center COIC Unit
P.O. Box 30803, AMC
Memphis, TN 38130-0803
1-866-790-7117

Brookhaven IRS Center COIC Unit
P.O. Box 9007
Holtsville, NY 11742-9007
1-866-611-6191

Lawler & Witkowski, CPAs P.C.

Frequently Asked Questions and Policies For Tax Problem Resolution Clients

1. **It is necessary to provide requested data in a timely basis.** We must take commitments to taxing agencies to win their cooperation. A major reason we are able to achieve positive results with the IRS and NYS agents is the credibility we have built with them by keeping those commitments. We will not jeopardize this hard-earned relationship as it benefits the majority of our clients.
2. **Time is of the essence.** Many tax notices must be responded to quickly to avoid added problems such as property liens or levies against wages or other forms of income. Notices should never be ignored or put off.
3. **Elapsed time on tax problem cases** is often longer than clients expect. Cases may run over several months, as the responses from taxing authorities are often slow.
4. **Powers of Attorney** are required to allow taxing agency personnel to discuss your confidential tax matters with us. The Powers of Attorney we have you sign do not allow us to perform any non-tax matters.
5. **Freedom of Information Act (FOIA) information requests** are made in most cases as we wish to assure our clients that we have complete information with which to act on their behalf.
6. **We will handle conversations with IRS/NYS.** You will not be required to talk to or deal with agents unless you desire to do so.
7. **Signatures on all agreements with IRS/NYS** as a matter of policy will be done by you. Although a Power of Attorney permits us to enter into an agreement on your behalf, we will meet you, provide recommendation, and allow you to sign directly for any obligations you will need to meet. This policy does not mean you have to meet with Agents.
8. **Billing for Services** is done on a retainer basis. We will estimate a fee for the services to be rendered at the time of our engagement. We will require anywhere from thirty percent (30%) to one hundred percent (100%) of the estimated amount be paid prior to commencement of our services. The estimate of our fee is not binding as some cases become more complicated and time consuming than anticipated when the estimate was made. Fees are based on the value of the services rendered considering the expertise required in addition to expended time.
9. **Retainers ad non-refundable;** therefore we strongly recommend clients support our efforts to help them in a businesslike fashion. Failure to do so may result in our withdrawal from the matter. Should we find this action necessary, any retainers will be deemed fully earned and non-refundable.
10. **Broken appointments** will be billed for ½ hour at standard rates for tax problem resolution work, unless the appointment is cancelled or rescheduled at least 24 hours in advance. We regret the need to enforce this policy, but we are unable to schedule another client during that time without adequate notice.
11. **Calls from our office.** You may receive a call requesting additional documents, or updating you on our progress. In the interest of efficiency staff members assisting in preparation of your case may make the calls.
12. **Contacting you.** I authorize Lawler & Witkowski to use my phone number, fax and/or email to voice broadcast and also contact me.
13. **You will disclose in writing** all information pertinent to your case on the interview forms we provide. Such disclosures will be made regardless of my having asked about them.
14. **Confidentiality;** any information that you provide will be treated in a confidential manner. If any disclosures are deemed to be privileged communications you will note that on the interview/data forms.

This form has been reviewed with me and I understand the information stated herein.

Client Signature _____

Date _____

MODULE 7

OIC
Planning



&

Collateral
Agreements



Collateral Agreement

Future Income - Individual

Name and Address of Taxpayers

Social Security and Employer
Identification Numbers

To: Commissioner of Internal Revenue

The taxpayers identified above have submitted an offer dated _____ in the amount of \$ _____ to
compromise unpaid _____ tax liability, plus statutory additions, for the taxable periods _____

The purpose of this collateral agreement (hereinafter referred to as this agreement) is to provide additional consideration for acceptance of the offer in compromise described above. It is understood and agreed:

1. That in addition to the payment of the above amount of \$ _____, the taxpayers will pay out of
annual income for the years _____ to _____, inclusive

(a) Nothing on the first \$ _____ of annual income.

(b) _____ percent of annual income more than \$ _____ and not more than \$ _____.

(c) _____ percent of annual income more than \$ _____ and not more than \$ _____.

(d) _____ percent of annual income more than \$ _____.

2. That the term annual income, as used in this agreement, means adjusted gross income as defined in section 62 of the Internal Revenue Code (except losses from sales or exchanges of property shall not be allowed), plus all nontaxable income and profits or gains from any source whatsoever (including the fair market value of gifts, bequests, devises, and inheritances), minus (a) the federal income tax paid for the year for which annual income is being computed, and (b) any payment made under the terms of the offer in compromise (Form 656), as shown in item 5, for the year in which such payment is made. Annual income shall not be reduced by any overpayments waived in item 7g, Form 656. The annual income shall not be reduced by net operating losses incurred before or after the period covered by this agreement. However, a net operating loss for any year during such period may be deducted from annual income for the following year only. It is also agreed that annual income shall include all income and gains or profits of the taxpayers, regardless of whether these amounts are community income under state law.

3. That in the event close corporations are directly or indirectly controlled or owned by the taxpayers during the existence of this agreement, the computation of annual income shall include their proportionate share of the total corporate annual income in excess of \$10,000. The term corporate annual income, as used in this agreement, means the taxable income of the corporation before net operating loss deduction and special deductions (except, in computing such income, the losses from sales or exchanges of property shall not be allowed), plus all nontaxable income, minus (a) dividends paid, and (b) the federal income tax paid for the year for which annual income is being computed. For this purpose, the corporate annual income shall not be reduced by any net operating loss incurred before or after the periods covered by this agreement, but a net operating loss for any year during such period may be deducted from the corporate annual income for the following year only.

4. That the annual payments provided for in this agreement (including interest at the rate established under section 6621 of the Internal Revenue Code (compounded under Code section 6622(a)) on delinquent payments computed from the due date of such payment) shall be paid to the Internal Revenue Service, without notice, on or before the 15th day of the 4th month following the close of the calendar or fiscal year, such payments to be accompanied by a sworn statement and a copy of the taxpayers' federal income tax return. The statement shall refer to this agreement and show the computation of annual income in accordance with items 1, 2, and 3 of this agreement. If the annual income for any year covered by this agreement is insufficient to require a payment under its terms, the taxpayers shall still furnish the Internal Revenue Service a sworn statement of such income and a copy of their federal income tax return. All books, records, and accounts shall be open at all reasonable times for inspection by the Internal Revenue Service to verify the annual income shown in the statement. Also, the taxpayers hereby expressly consent to the disclosure to each other of the amount of their respective annual income and of all books, records, and accounts necessary to the computation of their annual income for the purpose of administering this agreement. The payments (if any), the sworn statement, and a copy of the federal income tax return shall be transmitted to:

Address:

(Over)

5. That the aggregate amount paid under the terms of the offer in compromise and the additional amounts paid under the terms of this agreement shall not exceed an amount equivalent to the liability covered by the offer plus statutory additions that would have become due in the absence of the compromise.
6. That payments made under the terms of this agreement shall be applied first to tax and penalty, in that order, due for the earliest taxable period, then to tax and penalty, in that order, for each succeeding taxable period with no amount to be allocated to interest until the liabilities for taxes and penalties for all taxable periods sought to be compromised have been satisfied.
7. That upon notice to the taxpayers of the acceptance of the offer in compromise of the liability identified in this agreement, the taxpayers shall have no right, in the event of default in payment of any installment of principal or interest due under the terms of the offer and this agreement or in the event any other provision of this agreement is not carried out in accordance with its terms, to contest in court or otherwise the amount of the liability sought to be compromised; and that in the event of such default or noncompliance or in the event the taxpayers become the subject of any proceeding (except a proceeding under the Bankruptcy Act) whereby their affairs are placed under the control and jurisdiction of a court or other party, the United States, at the option of the Commissioner of Internal Revenue or a delegated official, may (a) proceed immediately by suit to collect the entire unpaid balance of the offer and this agreement, or (b) proceed immediately by suit to collect as liquidated damages an amount equal to the tax liability sought to be compromised, minus any payments already received under the terms of the offer and this agreement, with interest at the rate established under section 6621 of the Internal Revenue Code (compounded under Code section 6622(a)) from the date of default, or (c) disregard the amount of such offer and this agreement, apply all amounts previously paid thereunder against the amount of the liability sought to be compromised and, without further notice of any kind, assess and collect by levy or suit (the restrictions against assessment and collection being waived) the balance of such liability. In the event the taxpayers become the subject of any proceeding under the Bankruptcy Act, the offer in compromise and this agreement may be terminated. Upon such termination, the tax liability sought to be compromised, minus any payments already received under the terms of the offer and this agreement, shall become legally enforceable.
8. That the taxpayers waive the benefit of any statute of limitations applicable to the assessment and collection of the liability sought to be compromised and agree to the suspension of the running of the statutory period of limitations on assessment and collection for the period during which the offer in compromise and this agreement are pending, or the period during which any installment under the offer and this agreement remains unpaid, or any provision of this agreement is not carried out in accordance with its terms, and for 1 year thereafter.
9. That when all sums, including interest, due under the terms of the offer in compromise and this agreement, except those sums which may become due and payable under the provisions of item 1 of this agreement, have been paid in full, then and in that event only, all Federal tax liens at that time securing the tax liabilities which are the subject of the offer shall be immediately released. However, if, at the time consideration is being given to the release of the Federal tax liens, there are any sums due and payable under the terms of item 1, they must also be paid before the release of such liens.

This agreement shall be of no force or effect unless the offer in compromise is accepted.

Taxpayer's Signature	Date
Taxpayer's Signature	Date
I accept the waiver of statutory period of limitations for the Internal Revenue Service. Signature and Title	Date

Collateral Agreement

Future Income - Corporation

Name of Corporation

Employer Identification Number

To: Commissioner of Internal Revenue

The taxpayers identified above has submitted an offer dated _____ in the amount of \$ _____ to compromise unpaid _____ tax liability, plus statutory additions, for the taxable periods _____

The purpose of this collateral agreement (hereinafter referred to as this agreement) is to provide additional consideration for acceptance of the offer in compromise described above. It is understood and agreed:

1. That in addition to the payment of the above amount of \$ _____, the taxpayers will pay out of annual income for the years _____ to _____, inclusive
 - (a) Nothing on the first \$ _____ of annual income.
 - (b) _____ percent of annual income more than \$ _____, and more than \$ _____.
 - (c) _____ percent of annual income more than \$ _____.
2. That the term annual income, as used in this agreement, means adjusted gross income before net operating loss deduction and special deductions (except losses from sales or exchanges of property shall not be allowed), plus all nontaxable income, minus (a) the federal income tax paid for the year for which annual income is being computed, and (b) any payment made under the terms of the offer in compromise (Form 656), as shown in item 5, Form 656, for the year in which such payment is made. Annual income shall not be reduced by any overpayments waived in item 7g, Form 656. The annual income shall not be reduced by net operating losses incurred before or after the period covered by this agreement. However, a net operating loss for any year during such period may be deducted from annual income for the following year only.
3. That net operating losses sustained for years ending before the calendar year in which this offer is accepted shall not be claimed as a net operating loss carryover in computing federal income tax.
4. That the annual payment provided for in this agreement (including interest at the annual rate as established under sections 6621(a) and 6622 of the Internal Revenue Code (subject to adjustments as provided by Code section 6621(b)) on delinquent payments computed from the due date of such payments) shall be paid to the Internal Revenue Service on or before the 15th day of the 3rd month following the close of the calendar or fiscal year, such payments to be accompanied by a sworn statement and a copy of the taxpayer's federal income tax return. The statement shall refer to this agreement and show the computation of annual income in accordance with items 1, and 2 of this agreement. If the annual income for any year covered by this agreement is insufficient to require a payment under its terms, the taxpayers shall still furnish the Internal Revenue Service a sworn statement of such income and a copy of their federal income tax return. All blocks, records, and accounts shall be open at all reasonable times for inspection by the Internal Revenue Service to verify the annual income shown in the statement. The payment (if any), the sworn statement, and a copy of the federal income tax return shall be transmitted to:

Address:

(Over)

5. That the aggregate amount paid under the terms of the offer in compromise and the additional amounts paid under the terms of this agreement shall not exceed an amount equivalent to the liability covered by the offer plus statutory additions that would become due in the absence of the compromise.
6. That payments made under the terms of this agreement shall be applied first to tax and penalty, in that order, due for the earliest taxable period, then to tax and penalty, in that order, for each succeeding taxable period with no amount to be allocated to interest until the liabilities for taxes and penalties for all taxable periods sought to be compromised have been satisfied.
7. That upon notice to the taxpayers of the acceptance of the offer in compromise of the liability identified in this agreement, the taxpayers shall have no right, in the event of default in payment of any installment of principal or interest due under the terms of the offer and this agreement or in the event any other provision of this agreement is not carried out in accordance with its terms, to contest in court or otherwise the amount of the liability sought to be compromised; and that in the event of such default or noncompliance or in the event the taxpayers become the subject of any proceeding (except a proceeding under the Bankruptcy Act) whereby their affairs are placed under the control and jurisdiction of a court or other party, the United States, at the option of the Commissioner of Internal Revenue or a delegated official, may (a) proceed immediately by suit to collect the entire unpaid balance of the offer and this agreement, or (b) proceed immediately by suit to collect as liquidated damages an amount equal to the tax liability sought to be compromised, minus any payments already received under the terms of the offer and this agreement, with interest at the annual rate established under sections 6621(a) and 6622 of the Internal Revenue Code (subject to adjustments as provided by Code section 6621(b)) from the date of default, or (c) disregard the amount of such offer and this agreement, apply all amounts previously paid thereunder against the amount of the liability sought to be compromised and, without further notice of any kind, assess and collect by levy or suit (the restrictions against assessment and collection being waived) the balance of such liability. In the event the taxpayer becomes the subject of any proceeding under the Bankruptcy Act, the offer in compromise and this agreement may be terminated. Upon such termination, the tax liability sought to be compromised, minus any payments already received under the terms of the offer and this agreement, shall become legally enforceable.
8. That the taxpayer waives the benefit of any statute of limitations applicable to the assessment and collection of the liability sought to be compromised and agrees to the suspension of the running of the statutory period of limitations on assessment and collection for the period during which the offer in compromise and this agreement are pending, or the period during which any installment under the offer and this agreement remains unpaid, or any provision of this agreement is not carried out in accordance with its terms, and for 1 year thereafter.
9. That when all sums, including interest, due under the terms of the offer in compromise and this agreement, except those sums which may become due and payable under the provisions of item 1 of this agreement, have been paid in full, then and in that event only, all federal tax liens at that time securing the tax liabilities which are the subject of the offer shall be immediately released. However, if, at the time consideration is being given to the release of the federal tax liens, there are any sums due and payable under the terms of item 1, they must also be paid before the release of such liens.

This agreement shall be of no force or effect unless the offer in compromise is accepted.

Name of Corporation	Signature and Title of Officer	Date
---------------------	--------------------------------	------

I accept the waiver of statutory period of limitations for the Internal Revenue Service.

Signature and Title	Date
---------------------	------

Form **2261-A** (Rev. 10-94)

Collateral Agreement

Adjusted Basis of Specific Assets

Names and Address of Taxpayers

Social Security and Employer
Identification Numbers

To: Commissioner of Internal Revenue

The taxpayers identified above have submitted an offer dated _____ in the amount of \$ _____
to compromise unpaid _____ tax liability, plus statutory additions, for the
taxable periods _____.

The purpose of this collateral agreement (hereinafter referred to as this agreement) is to provide additional consideration for acceptance of the offer in compromise described above. It is understood and agreed:

1. That for the purpose of computing income taxes of the taxpayers for all taxable years beginning after _____, the basis for certain assets under the existing law for computing depreciation and the gain or loss upon sale, exchange, or other disposition shall be as follows:

<u>Name of asset</u>	<u>Basis</u>
	\$

2. That in no event shall the basis shown in item 1, above, be in excess of the basis that would otherwise be allowable for tax purposes except for this agreement.
3. That the aggregate amount paid under the terms of the offer in compromise and the additional amounts of taxes paid as the result of the reduction of the basis of the assets described above shall not exceed an amount equivalent to the liability covered by the offer plus statutory additions that would have become due in the absence of the compromise.

(Over)

Form 2261-B (Rev. 5-88)

4. That upon notice to the taxpayers of the acceptance of the offer in compromise of the liability identified in this agreement, the taxpayers shall have no right, in the event of default in payment of any installment of principal or interest due under the terms of the offer and this agreement or in the event any other provision of this agreement is not carried out in accordance with its terms, to contest in court or otherwise the amount of the liability sought to be compromised; and that in the event of such default or noncompliance or in the event the taxpayers become the subject of any proceeding (except a proceeding under the Bankruptcy Act) whereby their affairs are placed under the control and jurisdiction of a court or other party, the United States, at the option of the Commissioner of Internal Revenue or a delegated official, may (a) proceed immediately by suit to collect the entire unpaid balance of the offer and this agreement, or (b) proceed immediately by suit to collect as liquidated damages an amount equal to the tax liability sought to be compromised, minus any payments already received under the terms of the offer and this agreement, with interest at the rate established under section 6621 of the Internal Revenue Code from the date of default, or (c) disregard the amount of such offer and this agreement, apply all amounts previously paid thereunder against the amount of the liability sought to be compromised and, without further notice of any kind, assess and collect by levy or suit (the restrictions against assessment and collection being waived) the balance of such liability. In the event the taxpayers become the subject of any proceeding under the Bankruptcy Act, the offer in compromise and this agreement may be terminated. Upon such termination, the tax liability sought to be compromised, minus any payments already received under the terms of the offer and this agreement, shall become legally enforceable.

5. That the taxpayers waive the benefit of any statute of limitations applicable to the assessment and collection of the liability sought to be compromised and agree to the suspension of the running of the statutory period of limitations on assessment and collection for the period during which the offer in compromise and this agreement are pending, or the period during which any installment under the offer and this agreement remains unpaid, or any provision of this agreement is not carried out in accordance with its terms, and for 1 year thereafter.

6. That when all sums, including interest, due under the terms of the offer in compromise and this agreement, except those sums which may become due and payable under the provisions of item 1 of this agreement, have been paid in full, then and in that event only, all Federal tax liens at that time securing the tax liabilities which are the subject of the offer shall be immediately released. However, if, at the time consideration is being given to the release of the Federal tax liens, there are any sums due and payable under the terms of item 1, they must also be paid before the release of such liens.

This agreement shall be of no force or effect unless the offer in compromise is accepted.

Taxpayer's Signature	Date
Taxpayer's Signature	Date
I accept the waiver of statutory period of limitations for the Internal Revenue Service.	
Signature and Title	Date

Collateral Agreement

Waiver of Net Operating Losses, Capital Losses, and Unused Investment Credits

Names and Address of Taxpayers

Social Security and Employer
Identification Numbers

To: Commissioner of Internal Revenue

The taxpayers identified above have submitted an offer dated _____ in the amount of \$ _____ to compromise unpaid _____ tax liability, plus statutory additions, for the taxable periods _____.

The purpose of this collateral agreement (hereinafter referred to as this agreement) is to provide additional consideration for acceptance of the offer in compromise described above. It is understood and agreed that for the purpose of computing the taxpayers' Federal income tax for all taxable years beginning after _____:

1. That any net operating losses sustained for the years _____ to _____, inclusive, shall not be claimed as net operating loss deductions under the provisions of section 172 of the Internal Revenue Code.
2. That any net capital losses sustained for the years before _____ shall not be claimed as carryovers or carrybacks under the provisions of section 1212 of the Internal Revenue Code.
3. That any unused investment credits for the years _____ to _____, inclusive, shall not be claimed as investment credit carrybacks or carryovers under the provisions of Internal Revenue Code section 39 or 46, as applicable.
4. That the aggregate amount paid under the terms of the offer in compromise and the additional amounts of taxes paid as the result of the waiver of the losses and credits involved in this agreement shall not exceed an amount equivalent to the liability covered by the offer plus statutory additions that would become due in the absence of the compromise.
5. That upon notice to the taxpayers of the acceptance of the offer in compromise of the liability in this agreement, the taxpayers shall have no right, in the event of default in payment of any installment of principal or interest due under the terms of the offer and this agreement or in the event any other provision of this agreement is not carried out in accordance with its terms, to contest in court or otherwise the amount of the liability sought to be compromised; and that in the event of such default or noncompliance or in the event the taxpayers become the subject of any proceeding (except a proceeding under the Bankruptcy Act) whereby their affairs are placed under the control and jurisdiction of a court or other party, the United States, at the option of the Commissioner of Internal Revenue or a delegated official, may (a) proceed immediately by suit to collect the entire unpaid balance of the offer and this agreement, or (b) proceed immediately by suit to collect as liquidated damages an amount equal to the tax liability sought to be compromised, minus any payments already received under the terms of the offer and this agreement, with interest at the rate established under section 6621 of the Internal Revenue Code from the date of default, or (c) disregard the amount of such offer and this agreement, apply all amounts previously paid thereunder against the amount of the liability sought to be compromised and, without further notice of any kind, assess and collect by levy or suit (the restrictions against assessment and collection being waived) the balance of such liability. In the event the taxpayers become the subject of any proceeding under the Bankruptcy Act, the offer in compromise and this agreement may be terminated. Upon such termination, the tax liability sought to be compromised, minus any payments already received under the terms of the offer and this agreement, shall become legally enforceable.
6. That the taxpayers waive the benefit of any statute of limitations applicable to the assessment and collection of the liability sought to be compromised and agree to the suspension of the running of the statutory period of limitations on assessment and collection for the period during which the offer in compromise and this agreement are pending, or the period during which any installment under the offer and this agreement remains unpaid, or any provision of this agreement is not carried out in accordance with its terms, and for 1 year thereafter.
7. That when all sums, including interest, due under the terms of the offer in compromise and this agreement, except those sums which may become due and payable under the provisions of items 1, 2, and 3 of this agreement, have been paid in full, then and in that event only, all Federal tax liens at that time securing the tax liabilities which are the subject of the offer shall be immediately released. However, if, at the time consideration is being given to the release of the Federal tax liens, there are any sums due and payable under the terms of items 1, 2, and 3, they must also be paid before the release of such liens.

This agreement shall be of no force or effect unless the offer in compromise is accepted.

Taxpayer's Signature	Date
Taxpayer's Signature	Date

I accept the waiver of statutory period of limitations for the Internal Revenue Service. Signature and Title	Date
-----------------------------------------------------------------------------------------------------------------	------

MODULE 8

**Installment
Agreements**

&

**Penalty
Abatements**



Installment Agreement Request

▶ **Information about Form 9465 and its separate instructions is at www.irs.gov/form9465.**
 ▶ **If you are filing this form with your tax return, attach it to the front of the return.**
 ▶ **See separate instructions.**

OMB No. 1545-0074

Tip: If you owe \$50,000 or less, you may be able to establish an installment agreement online, even if you have not yet received a bill for your taxes. Go to IRS.gov to apply to pay online. **Caution:** Do not file this form if you are currently making payments on an installment agreement or can pay your balance in full within 120 days. Instead, call 1-800-829-1040. Do not file if your business is still operating and owes employment or unemployment taxes. Instead, call the telephone number on your most recent notice. If you are in bankruptcy or we have accepted your offer-in-compromise, see **Bankruptcy or offer-in-compromise**, in the instructions.

Part I

This request is for Form(s) (for example, Form 1040 or Form 941) ▶ and for tax year(s) (for example, 2012 and 2013) ▶

1a Your first name and initial	Last name	Your social security number
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
Current address (number and street). If you have a P.O. box and no home delivery, enter your box number.		Apt. number
City, town or post office, state, and ZIP code. If a foreign address, also complete the spaces below (see instructions)		
Foreign country name	Foreign province/state/country	Foreign postal code

1b If this address is new since you filed your last tax return, check here

2 Name of your business (must be no longer operating)	Employer identification number (EIN)
--------------------------------------------------------------	--------------------------------------

3 Your home phone number	Best time for us to call	4 Your work phone number	Ext.	Best time for us to call
5 Name of your bank or other financial institution:		6 Your employer's name:		
Address		Address		
City, state, and ZIP code		City, state, and ZIP code		

7 Enter the total amount you owe as shown on your tax return(s) (or notice(s))	7	
8 Enter the amount of any payment you are making with your tax return(s) (or notice(s)). See instructions	8	
9 Subtract line 8 from line 7 and enter the result	9	
10 Enter the amount you can pay each month. Make your payments as large as possible to limit interest and penalty charges. The charges will continue until you pay in full. If no payment amount is listed on line 10, a payment will be determined for you by dividing the balance due by 72 months	10	
11 Divide the amount on line 9 by 72 and enter the result	11	

• If the amount on line 10 is less than the amount on line 11 and you are unable to increase your payment to the amount on line 11, complete and attach Form 433-F, Collection Information Statement.
 • If the amount on line 10 is equal to or greater than the amount on line 11 but the amount you owe is greater than \$25,000 but not more than \$50,000, you must complete either line 13 or 14, if you do not wish to complete Form 433-F.
 • If the amount on line 9 is greater than \$50,000, complete and attach Form 433-F, Collection Information Statement.

12 Enter the date you want to make your payment each month. **Do not** enter a date later than the 28th ▶

13 If you want to make your payments by direct debit from your checking account, see the instructions and fill in lines 13a and 13b. This is the most convenient way to make your payments and it will ensure that they are made on time.

▶ **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 1-800-829-1040 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.

14 If you want to make your payments by payroll deduction, check this box and attach a completed Form 2159, Payroll Deduction Agreement

Your signature	Date	Spouse's signature. If a joint return, both must sign.	Date
----------------	------	---------------------------------------------------------------	------

Part II Additional information. Complete this part only if you have defaulted on an installment agreement within the past 12 months and the amount you owe is greater than \$25,000 but not more \$50,000 and the amount on line 10 is equal to or greater than the amount on line 11. If you owe more than \$50,000, complete and attach Form 433-F, Collection Information Statement.

15 In which county is your primary residence?

16a Marital status:
 Single. Skip question 16b and go to question 17.
 Married. Go to question 16b.

b Do you share household expenses with your spouse?
 Yes.
 No.

17 How many dependents will you be able to claim on this year's tax return? **17** | _____

18 How many people in your household are 65 or older? **18** | _____

19 How often are you paid?
 Once a week.
 Once every two weeks.
 Once a month.
 Twice a month.

20 What is your net income per pay period (take home pay)? **20** | \$ _____

21 How often is your spouse paid?
 Once a week.
 Once every two weeks.
 Once a month.
 Twice a month.

22 What is your spouse's net income per pay period (take home pay)? **22** | \$ _____

23 How many vehicles do you own? **23** | _____

24 How many car payments do you have each month? **24** | _____

25a Do you have health insurance?
 Yes. Go to question 25b.
 No. Skip question 25b and go to question 26a.

b Are your premiums deducted from your paycheck?
 Yes. Skip question 25c and go to question 26a.
 No. Go to question 25c.

c How much are your monthly premiums? **25c** | \$ _____

26a Do you make court-ordered payments?
 Yes. Go to question 26b.
 No. Go to question 27.

b Are your court-ordered payments deducted from your paycheck?
 Yes. Go to question 27.
 No. Go to question 26c.

c How much are your court-ordered payments each month? **26c** | \$ _____

27 Not including any court-ordered payments for child and dependent support, how much do you pay for child or dependent care each month? **27** | \$ _____

Instructions for Form 9465

(Rev. December 2013)



Department of the Treasury
Internal Revenue Service

Installment Agreement Request

Section references are to the Internal Revenue Code unless otherwise noted.

What's New

Business name and employer identification number. Line 2 is now used for businesses that are no longer operating to provide their name and employer identification number (EIN). See *Line 2*.

Direct debit. References to electronic funds transfer (EFT) have been replaced with direct debit.

Increased fee amounts. The fee for setting up an installment agreement to make payments by check, money order, credit card, or payroll deduction installment agreement has increased to \$120 (from \$105). See *Payment methods*.

Payroll deductions. Line 14 has been added for taxpayers who want to make payments by payroll deduction. See *Line 14*.

Future Developments

For the latest developments related to Form 9465 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form9465.

General Instructions

Purpose of Form

Use Form 9465 to request a monthly installment plan if you cannot pay the full amount you owe shown on your tax return (or on a notice we sent you). Most installment agreements meet our streamlined installment agreement criteria. The maximum term for a streamlined agreement is 72 months. In certain circumstances, you can have longer to pay or your agreement can be approved for an amount that is less than the amount of tax you owe. However, before requesting an installment agreement, you should consider other less costly alternatives, such as getting a bank loan or using available credit on a credit card. If you have any questions about this request, call 1-800-829-1040.

Use Form 9465 if you are an individual:

- Who owes income tax on Form 1040,
- Who is or may be responsible for a Trust Fund Recovery Penalty, or
- Who owes employment taxes (for example, as reported on Forms 941, 943, or 940) related to a sole proprietor business that is no longer in operation.

Do not use Form 9465 if:

- You can pay the full amount you owe within 120 days (see *Can you pay in full within 120 days?*),
- You want to request an online payment agreement (see *Applying online for a payment agreement*), or

- Your business is still operating and owes employment or unemployment taxes. Instead, call the telephone number on your most recent notice to request an installment agreement.

Guaranteed installment agreement. You are eligible for a guaranteed installment agreement if the tax you owe is not more than \$10,000 and:

- During the past 5 tax years, you (and your spouse if filing a joint return) have timely filed all income tax returns and paid any income tax due, and have not entered into an installment agreement for payment of income tax;
- You agree to pay the full amount you owe within 3 years and to comply with the tax laws while the agreement is in effect; and,
- You are financially unable to pay the liability in full when due.

Note: It is the practice of the Internal Revenue Service (IRS) to grant these installment agreements even if you can pay your liability in full if the tax you owe is not more than \$10,000 and you meet the other criteria.

Can you pay in full within 120 days? If you can pay the full amount you owe within 120 days, call 1-800-829-1040 to establish your request to pay in full. If you can do this, you can avoid paying the fee to set up an installment agreement. Instead of calling, you can apply online.

Applying online for a payment agreement. If your balance due is not more than \$50,000, you can apply online for a payment agreement instead of filing Form 9465. To do that, go to IRS.gov and enter "Online Payment Agreement" in the "Search" box.

Bankruptcy or offer-in-compromise. If you are in bankruptcy or we have accepted your offer-in-compromise, do not file this form. Instead, call 1-800-829-1040 to get the number of your local IRS Insolvency function for bankruptcy or Technical Support function for offer-in-compromise.

How the Installment Agreement Works

We will usually let you know within 30 days after we receive your request whether it is approved or denied. However, if this request is for tax due on a return you filed after March 31, it may take us longer than 30 days to reply. If we approve your request, we will send you a notice detailing the terms of your agreement and requesting a fee of \$120 (\$52 if you make your payments by direct debit). However, you may qualify to pay a reduced fee of \$43 if your income is below a certain level. The IRS will let you know whether you qualify for the reduced fee. If the IRS does not say you qualify for the reduced fee, you can request the reduced fee using Form 13844, Application For Reduced User Fee For Installment Agreements.

You will also be charged interest and may be charged a late payment penalty on any tax not paid by its due date, even if your request to pay in installments is granted. Interest and any applicable penalties will be charged until the balance is paid in full. To limit interest and penalty charges, file your return on time and pay as much of the tax as possible with your return (or notice). All payments received will be applied to your account in the best interests of the United States.

By approving your request, we agree to let you pay the tax you owe in monthly installments instead of immediately paying the amount in full. In return, you agree to make your monthly payments on time. You also agree to meet all your future tax obligations. This means that you must have enough withholding or estimated tax payments so that your tax obligation for future years is paid in full when you timely file your return. Your request for an installment agreement will be denied if all required tax returns have not been filed. Any refund you are due in a future year will be applied against the amount you owe. If your refund is applied to your balance, you are still required to make your regular monthly installment payment.

Payment methods. You can make your payments by check, money order, credit card, or one of the other payment methods shown next. The fee for setting up an installment agreement for each payment method is also shown.

Payment method	Applicable fee
Check, money order, or credit card	\$120
Direct debit	\$52
Payroll deduction installment agreement	\$120

For details on how to pay, see your tax return instructions, visit IRS.gov, or call 1-800-829-1040.

After we receive each payment, we will send you a notice showing the remaining amount you owe, and the due date and amount of your next payment. But if you choose to have your payments automatically withdrawn from your checking account, you will not receive a notice. Your bank statement is your record of payment. We will also send you an annual statement showing the amount you owed at the beginning of the year, all payments made during the year, and the amount you owe at the end of the year.

If you do not make your payments on time or do not pay any balance due on a return you file later, you will be in default on your agreement and we may take enforcement actions, such as the filing of a Notice of Federal Tax Lien or an IRS levy action, to collect the entire amount you owe. To ensure that your payments are made timely, you should consider making them by direct debit. See the instructions for lines 13a and 13b.

Requests to modify or terminate an installment agreement. After an installment agreement is approved, you may submit a request to modify or terminate an installment agreement. You may modify your payment amount or due date by going to IRS.gov and entering

“Online Payment Agreement” in the “Search” box. You may also call 1-800-829-1040 to modify or terminate your agreement.



An installment agreement may be terminated if you provide materially incomplete or inaccurate information in response to an IRS request for a financial update.

For additional information on the IRS collection process, see Pub. 594, The IRS Collection Process.



A Notice of Federal Tax Lien (NFTL) may be filed to protect the government's interests until you pay in full. However, an NFTL is generally not filed with a Guaranteed Installment Agreement.

Where To File

Attach Form 9465 to the front of your return and send it to the address shown in your tax return booklet. If you have already filed your return or you are filing this form in response to a notice, file Form 9465 by itself with the Internal Revenue Service Center using the address in the table below that applies to you.

For all taxpayers except those filing Form 1040 with Schedule(s) C, E, or F for any tax year for which this installment agreement is being requested.

IF you live in . . .	THEN use this address . . .
Alabama, Florida, Georgia, Kentucky, Louisiana, Mississippi, North Carolina, South Carolina, Texas, Virginia	Department of the Treasury Internal Revenue Service P.O. Box 47421 Stop 74 Doraville, GA 30362
Alaska, Arizona, Colorado, Connecticut, Delaware, District of Columbia, Hawaii, Idaho, Illinois, Maine, Maryland, Massachusetts, Montana, Nevada, New Hampshire, New Jersey, New Mexico, North Dakota, Oregon, Rhode Island, South Dakota, Tennessee, Utah, Vermont, Washington, Wisconsin, Wyoming	Department of the Treasury Internal Revenue Service 310 Lowell St. Stop 830 Andover, MA 01810
Arkansas, California, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, Nebraska, New York, Ohio, Oklahoma, Pennsylvania, West Virginia	Department of the Treasury Internal Revenue Service Stop P-4 5000 Kansas City, MO 64999-0250
A foreign country, American Samoa, or Puerto Rico (or are excluding income under Internal Revenue Code section 933), or use an APO or FPO address, or file Form 2555, 2555-EZ, or 4563, or are a dual-status alien or nonpermanent resident of Guam or the U.S. Virgin Islands*	Department of the Treasury Internal Revenue Service 3651 South I-H 35, 5501AUSC Austin, TX 78741

* Permanent residents of Guam or the U.S. Virgin Islands cannot use Form 9465.

For taxpayers filing Form 1040 with Schedule(s) C, E, or F for any tax year for which this installment agreement is being requested.

IF you live in . . .	THEN use this address . . .
Alabama, Arkansas, Georgia, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Michigan, Minnesota, Mississippi, Missouri, Nebraska, New Jersey, North Dakota, Ohio, Oklahoma, Pennsylvania, South Dakota, Tennessee, Texas, West Virginia, Wisconsin	Department of the Treasury Internal Revenue Service P.O. Box 69 Stop 811 Memphis, TN 38101-0069
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Montana, Nevada, New Mexico, Oregon, Utah, Washington, Wyoming	Department of the Treasury Internal Revenue Service P.O. Box 9941 Stop 5500 Ogden, UT 84409
Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, Vermont	Department of the Treasury Internal Revenue Service P.O. Box 480 Stop 660 Holtsville, NY 11742-0480
Delaware, District of Columbia, Florida, Maryland, North Carolina, South Carolina, Virginia	Department of the Treasury Internal Revenue Service Stop 4-N31.142 Philadelphia, PA 19255-0030
A foreign country, American Samoa, or Puerto Rico (or are excluding income under Internal Revenue Code section 933), or use an APO or FPO address, or file Form 2555, 2555-EZ, or 4563, or are a dual-status alien or nonpermanent resident of Guam or the U.S. Virgin Islands*	Department of the Treasury Internal Revenue Service 3651 South I-H 35, 5501AUSC Austin, TX 78741

* Permanent residents of Guam or the U.S. Virgin Islands cannot use Form 9465.

Specific Instructions

Line 1a

If you are making this request for a joint tax return, show the names and social security numbers (SSNs) in the same order as they appear on your tax return.

Line 1b

If the address you provided on line 1a is new since you filed your last tax return, check the box on line 1b.

Line 2

Show the name and employer identification number (EIN) of your business (must be no longer operating).

Line 7

Enter the total amount you owe as shown on your tax return(s) (or notice(s)).



If the total amount you owe is greater than \$25,000 but not more than \$50,000, you must either: (1) Complete lines 13a and 13b and agree to make your payments by direct debit, or (2) Check box 14 to agree to make your payments by payroll

deduction, and attach a completed, signed Form 2159, Payroll Deduction Agreement. A payroll deduction agreement is not available if you file Form 9465 electronically.

Note: *Electronic filing of Form 9465 is not available if the amount you owe is greater than \$50,000.*

If you do not agree to make your payments by direct debit or payroll deduction, complete Form 433-F, Collection Information Statement, and file it with this form.

If the amount you owe is greater than \$50,000, you must complete Form 433-F, and file it with this form. You can download Form 433-F at IRS.gov or order it by calling 1-800-TAX-FORM (1-800-829-3676).



If the total amount you owe is not more than \$50,000 (including any amounts you owe from prior years), you do not need to file Form 9465; you can request an installment agreement online. For more information see Applying online for a payment agreement, earlier.

Line 8

Even if you cannot pay the full amount you owe now, you should pay as much as possible to limit penalty and interest charges. If you are filing this form with your tax return, make the payment with your return. For details on how to pay, see your tax return instructions.

If you are filing this form by itself, such as in response to a notice, attach a check or money order payable to "United States Treasury." Do not send cash. Be sure to include:

- Your name, address, SSN/EIN, and daytime phone number.
- The tax year and tax return (for example, "2012 Form 1040") for which you are making this request.

Line 9

Subtract line 8 from line 7 and enter the result.

Line 10

Enter on line 10 the amount you can pay each month. Make your payments as large as possible to limit interest and penalty charges. The charges will continue until you pay in full. If no payment amount is listed on line 10, a payment will be determined for you by dividing the balance due by 72 months.

Line 11

Divide the amount on line 9 by 72 and enter the result.

- If the amount on line 10 is less than the amount on line 11 and you are unable to increase your payment to the amount on line 11, complete and attach Form 433-F, Collection Information Statement.
- If the amount on line 10 is equal to or greater than the amount on line 11 but the amount you owe is greater than \$25,000 but not more than \$50,000, you must complete either line 13 or 14, if you do not want to complete Form 433-F. If you have defaulted on an installment agreement within the last 12 months, and the amount you owe is greater than \$25,000 but not more than \$50,000, you must complete Part II on page 2 of Form 9465.

- If the amount on line 9 is greater than \$50,000, complete and attach Form 433-F.

Line 12

You can choose the day of each month your payment is due. This can be on or after the 1st of the month, but no later than the 28th of the month. For example, if your rent or mortgage payment is due on the 1st of the month, you may want to make your installment payments on the 15th. When we approve your request, we will tell you the month and day that your first payment is due.

If we have not replied by the date you chose for your first payment, you can send the first payment to the Internal Revenue Service Center at the address shown earlier that applies to you. See the instructions for line 8 above for details on what to write on your payment.

Lines 13a and 13b



Making your payments by direct debit will help ensure that your payments are made timely and that you are not in default of this agreement.

To pay by direct debit from your checking account at a bank or other financial institution (such as a mutual fund, brokerage firm, or credit union), fill in lines 13a and 13b. Check with your financial institution to make sure that a direct debit is allowed and to get the correct routing and account numbers.

Line 13a. The routing number must be nine digits. The first two digits of the routing number must be 01 through 12 or 21 through 32. Use a check to verify the routing number. On the sample check on this page, the routing number is 250250025. But if your check is payable through a financial institution different from the one at which you have your checking account, do not use the routing number on that check. Instead, contact your financial institution for the correct routing number.

Line 13b. The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. On the sample check below, the account number is 20202086. Do not include the check number.

Note. We may have filed a Notice of Federal Tax Lien against your property. If so, you may be able to get the notice of lien withdrawn. To learn more about lien withdrawals and to see if you qualify, visit IRS.gov and enter "lien withdrawal" in the "Search" box.



The direct debit from your checking account will not be approved unless you (and your spouse if filing a joint return) sign Form 9465.

Sample Check—Lines 13a and 13b

The sample check is from Paul Maple, Roberta Maple, 123 Pear Lane, Anyplace, VA 20000. The check number is 1234. The routing number (line 13a) is 250250025 and the account number (line 13b) is 20202086. The check is payable to the order of ANYPLACE BANK, Anyplace, VA 20000. A callout box says "Do not include the check number." The check number 1234 is written in the bottom right corner.



The routing and account numbers may be in different places on your check.

Line 14

If you want to make your payments by payroll deduction, check the box on line 14 and attach a completed and signed Form 2159. Ask your employer to complete and sign their portion of Form 2159.



If you choose to make your payments by payroll deduction, you will not be able to file Form 9465 electronically.

Part II

If you have defaulted on an installment agreement within the last 12 months, and the amount you owe is greater than \$25,000 but not more than \$50,000, complete Part II on page 2 of Form 9465.

Privacy Act and Paperwork Reduction Act Notice.

Our legal right to ask for the information on this form is sections 6001, 6011, 6012(a), 6109, and 6159 and their regulations. We will use the information to process your request for an installment agreement. The reason we need your name and social security number is to secure proper identification. We require this information to gain access to the tax information in our files and properly respond to your request. You are not required to request an installment agreement. If you do request an installment agreement, you are required to provide the information requested on this form. Failure to provide this information may prevent processing your request; providing false information may subject you to fines or penalties.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103. However, we may give this information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. commonwealths and possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For the estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

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

Installment Agreement
(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-4 to your employer to increase your withholding.
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 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

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

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.

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

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 Review Cycle _____ Earliest CSED _____
 Check box if pre-assessed modules included
Originator's ID number _____ Originator Code _____
Name _____ Title _____

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.

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

Installment Agreement

(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) Or write _____ (City, State, and ZIP Code)

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

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 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 _____

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.

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

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 _____

Check box if pre-assessed modules included

Originator's ID number _____ Originator Code _____

Name _____ Title _____

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

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.

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*)

Department of the Treasury — Internal Revenue Service
Payroll Deduction Agreement
(See Instructions on the back of this page.)

TO: (Employer name and address)	Regarding: (Taxpayer name and address)
---------------------------------	----------------------------------------

Contact Person's Name	Telephone (Include area code)	Social security or employer identification number (Taxpayer) (Spouse, last four digits)
-----------------------	-------------------------------	--------------------------------------------------------------------------------------------

EMPLOYER — See the instructions on the back of Part 2. The taxpayer identified above on the right named you as an employer. Please read and sign the following statement to agree to withhold amount(s) from the taxpayer's (employee's) wages or salary to apply to taxes owed.

I agree to participate in this payroll deduction agreement and will withhold the amount shown below from each wage or salary payment due this employee. I will send the money to the Internal Revenue Service every: (Check one box.)

WEEK TWO WEEKS MONTH OTHER (Specify) _____

Signed: _____
Title: _____ Date: _____

Your telephone number (Include area code)
(Home) (Work 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: _____ **Campus**
(City, State, and ZIP Code)

Financial Institution(s) (Name and address)

Kinds of taxes (Form numbers)	Tax Periods	Amount owed as of _____ \$ _____, plus all penalties and interest provided by law.
-------------------------------	-------------	---------------------------------------------------------------------------------------

I am paid every (Check one): WEEK TWO WEEKS MONTH OTHER (Specify) _____

I agree to have \$ _____ deducted from my wage or salary payments beginning _____ until the total liability is paid in full. I also agree and authorize this deduction to be increased or decreased as follows:

Date of increase (or decrease)	Amount of increase (or decrease)	New installment payment amount

Terms of this agreement—By completing and submitting this agreement, you (the taxpayer) agree to the following terms:

- 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, including any shared responsibility payment under the Affordable Care Act.
- You must pay a \$120 user fee, which we have authority to deduct from your first payment(s). 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 \$50 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 tax 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, or 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. You will receive a notice from us prior to termination of your agreement. EXCEPTION: We cannot collect the individual shared responsibility payment under the Affordable Care Act by levy on your income or seizure.
- 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 on an individual shared responsibility payment under the Affordable Care Act.

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

Your signature	Title (If Corporate Officer or Partner)	Date
----------------	-----------------------------------------	------

Spouse's signature (If a joint liability)	Date
-------------------------------------------	------

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: _____ <input type="checkbox"/> Check box if pre-assessed modules included	Originator's ID #: _____ Originator Code: _____ Name: _____ Title: _____ A NOTICE OF FEDERAL TAX LIEN (Check one box.) <input type="checkbox"/> HAS ALREADY BEEN FILED <input type="checkbox"/> WILL BE FILED IMMEDIATELY <input type="checkbox"/> WILL BE FILED WHEN TAX IS ASSESSED <input type="checkbox"/> MAY BE FILED IF THIS AGREEMENT DEFAULTS
	Agreement examined or approved by (Signature, title, function)	Date

Department of the Treasury — Internal Revenue Service
Payroll Deduction Agreement

(See Instructions on the back of this page.)

TO: (Employer name and address) _____
 Regarding: (Taxpayer name and address) _____

Contact Person's Name _____ Telephone (Include area code) _____
 Social security or employer identification number (Taxpayer) _____ (Spouse, last four digits) _____

EMPLOYER — See the instructions on the back of Part 2. The taxpayer identified above on the right named you as an employer. Please read and sign the following statement to agree to withhold amount(s) from the taxpayer's (employee's) wages or salary to apply to taxes owed.

Your telephone number (Include area code) _____
 (Home) _____ (Work or business) _____

I agree to participate in this payroll deduction agreement and will withhold the amount shown below from each wage or salary payment due this employee. I will send the money to the Internal Revenue Service every: (Check one box.)

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)

WEEK TWO WEEKS MONTH OTHER (Specify) _____

Or write: _____ **Campus**
 (City, State, and ZIP Code) _____

Signed: _____
 Title: _____ Date: _____

Financial Institution(s) (Name and address) _____

Kinds of taxes (Form numbers) _____ Tax Periods _____
 Amount owed as of _____
 \$ _____, plus all penalties and interest provided by law.

I am paid every (Check one): WEEK TWO WEEKS MONTH OTHER (Specify) _____

I agree to have \$ _____ deducted from my wage or salary payments beginning _____ until the total liability is paid in full. I also agree and authorize this deduction to be increased or decreased as follows:

Date of increase (or decrease)	Amount of Increase (or decrease)	New installment payment amount

Terms of this agreement—By completing and submitting this agreement, you (the taxpayer) agree to the following terms:

- 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, including any shared responsibility payment under the Affordable Care Act.
- You must pay a \$120 user fee, which we have authority to deduct from your first payment(s). 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 \$50 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 tax 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, or 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. You will receive a notice from us prior to termination of your agreement. EXCEPTION: We cannot collect the individual shared responsibility payment under the Affordable Care Act by levy on your income or seizure.
- 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 on an individual shared responsibility payment under the Affordable Care Act.

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

Your signature _____ Title (If Corporate Officer or Partner) _____ Date _____

Spouse's signature (If a joint liability) _____ Date _____

FOR IRS USE ONLY:	AGREEMENT LOCATOR NUMBER: _____	Originator's ID #: _____	Originator Code: _____
	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	Name: _____	Title: _____
	Agreement Review Cycle: _____ Earliest CSED: _____ <input type="checkbox"/> Check box if pre-assessed modules included	A NOTICE OF FEDERAL TAX LIEN (Check one box.) <input type="checkbox"/> HAS ALREADY BEEN FILED <input type="checkbox"/> WILL BE FILED IMMEDIATELY <input type="checkbox"/> WILL BE FILED WHEN TAX IS ASSESSED <input type="checkbox"/> MAY BE FILED IF THIS AGREEMENT DEFAULTS	
	Agreement examined or approved by (Signature, title, function) _____	Date _____	

INSTRUCTIONS TO EMPLOYER

This payroll deduction agreement is subject to your approval. If you agree to participate, please complete the spaces provided under the employer section on the front of this form.

WHAT YOU SHOULD DO

- Enter the name and telephone number of a contact person. *(This will allow us to contact you if your employee's liability is satisfied ahead of time.)*
- Indicate when you will forward payments to IRS.
- Sign and date the form.
- After you and your employee have completed and signed all parts of the form, please return the parts of the form which were requested on the letter the employee received with the form. Use the IRS address on the letter the employee received with the form or the address shown on the front of the form.

HOW TO MAKE PAYMENTS

- Please deduct the amount your employee agreed with the IRS to have deducted from each wage or salary payment due the employee.
- Make your check payable to the "United States Treasury." To insure proper credit, please write your employee's name and social security number on each payment.
- Send the money to the IRS mailing address printed on the letter that came with the agreement. Your employee should give you a copy of this letter. If there is no letter, use the IRS address shown on the front of the form.

Note: The amount of the liability shown on the form may not include all penalties and interest provided by law. Please continue to make payments unless IRS notifies you that the liability has been satisfied. When the amount owed, as shown on the form, is paid in full and IRS hasn't notified you that the liability has been satisfied, please call the appropriate telephone number below to request the final balance due.

If you need assistance, please call the telephone number on the letter that came with the agreement or write to the address shown on the letter. If there's no letter, please call the appropriate telephone number below or write IRS at the address shown on the front of the form.

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)*

THANK YOU FOR YOUR COOPERATION

Department of the Treasury — Internal Revenue Service
Payroll Deduction Agreement

(See Instructions on the back of this page.)

TO: (Employer name and address)

Regarding: (Taxpayer name and address)

Contact Person's Name

Telephone (Include area code)

Social security or employer identification number
(Taxpayer) (Spouse, last four digits)

EMPLOYER — See the instructions on the back of Part 2. The taxpayer identified above on the right named you as an employer. Please read and sign the following statement to agree to withhold amount(s) from the taxpayer's (employee's) wages or salary to apply to taxes owed.

I agree to participate in this payroll deduction agreement and will withhold the amount shown below from each wage or salary payment due this employee. I will send the money to the Internal Revenue Service every: (Check one box.)

WEEK TWO WEEKS MONTH OTHER (Specify) _____

Signed: _____

Title: _____ Date: _____

Your telephone number (Include area code)
(Home) (Work 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: _____ **Campus**
(City, State, and ZIP Code)

Financial Institution(s) (Name and address)

Kinds of taxes (Form numbers)

Tax Periods

Amount owed as of _____
\$ _____, plus all penalties and interest provided by law.

I am paid every (Check one): WEEK TWO WEEKS MONTH OTHER (Specify) _____

I agree to have \$ _____ deducted from my wage or salary payments beginning _____ until the total liability is paid in full. I also agree and authorize this deduction to be increased or decreased as follows:

Date of increase (or decrease)	Amount of Increase (or decrease)	New installment payment amount

Terms of this agreement—By completing and submitting this agreement, you (the taxpayer) agree to the following terms:

- 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, including any shared responsibility payment under the Affordable Care Act.
- You must pay a \$120 user fee, which we have authority to deduct from your first payment(s). 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 \$50 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 tax 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, or 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. You will receive a notice from us prior to termination of your agreement. **EXCEPTION:** We cannot collect the individual shared responsibility payment under the Affordable Care Act by levy on your income or seizure.
- 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 on an individual shared responsibility payment under the Affordable Care Act.

Additional Terms (To be completed by IRS)

Note: Internal Revenue Service employees may contact third parties in order to process and maintain this agreement.

Your signature

Title (If Corporate Officer or Partner)

Date

Spouse's signature (If a joint liability)

Date

FOR IRS USE ONLY:	AGREEMENT LOCATOR NUMBER: _____	Originator's ID #: _____	Originator Code: _____
	Check the appropriate boxes:	Name: _____	Title: _____
	<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	A NOTICE OF FEDERAL TAX LIEN (Check one box.)	
	Agreement Review Cycle: _____ Earliest CSED: _____ <input type="checkbox"/> Check box if pre-assessed modules included	<input type="checkbox"/> HAS ALREADY BEEN FILED <input type="checkbox"/> WILL BE FILED IMMEDIATELY <input type="checkbox"/> WILL BE FILED WHEN TAX IS ASSESSED <input type="checkbox"/> MAY BE FILED IF THIS AGREEMENT DEFAULTS	
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 the following items:

- Your employer's name and address
- Your name(s) (*plus spouse's name if the amount owed is for a joint return*) and current address.
- Your social security number or employer identification number. (*Use the number that appears on the notice(s) you received.*) Also, enter the last four digits of your spouse's social security number if this is a joint liability.
- Your home and work telephone number(s)
- The complete name and address of your financial institution(s)
- The kind of taxes you owe (*form numbers*) and the tax periods
- The amount you owe as of the date you spoke to IRS
- When you are paid
- The amount you agreed to have deducted from your pay when you spoke to IRS
- The date the deduction is to begin
- The amount of any increase or decrease in the deduction amount, if you agreed to this with IRS; otherwise, leave BLANK

After you complete, sign (*along with your spouse if this is a joint liability*), and date this agreement form, give it to your participating employer. If you received the form by mail, please give the employer a copy of the letter that came with it.

Your employer should mark the payment frequency on the form and sign it. Then, your employer should return the parts of the form which were requested on your letter or return Part 1 of the form to the address shown in the "For assistance" box on the front of the form.

If you need assistance, please call the appropriate telephone number below or write IRS at the address shown on the form. However, if you received this agreement by mail, please call the telephone number on the letter that came with it or write IRS at the address shown on the letter.

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*)

Note: 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.



The **IRS** Collection Process

Publication 594

This publication provides a general description of the IRS collection process. The collection process is a series of actions that the IRS can take to collect the taxes you owe if you don't voluntarily pay them. The collection process will begin if you don't make your required payments in full and on time, after receiving your bill.

Please keep in mind that this publication is for information only, and may not account for every tax collection scenario. It's also not a technical analysis of tax law and does not include a detailed explanation of your rights. For an explanation of your rights, please see **Publication 1**, Your Rights as a Taxpayer.

If you have questions or need help

Please visit <http://www.irs.gov/Forms-&-Pubs> to find all the IRS tax forms and publications mentioned here, or to do a keyword search on any topic. You can visit www.irsvideos.gov to view informational videos on a variety of topics in this publication.

You can also visit your local IRS office, or call the number on your bill. If you don't have a bill, please call: 1-800-829-1040 (individuals) or 1-800-829-4933 (businesses). Before visiting your local IRS office, check the "Services Provided" and the hours of operation at www.irs.gov/localcontacts. Use the "Office Locator" link by entering your zip code to locate the nearest office which will give you the office address, hours of operation, and services provided.

Overview: Filing a tax return, billing, and collection	2
General steps from billing to collection	2
What you should do when you get an IRS bill	2
Who to contact for help	2
Ways to pay your taxes	2
Options for paying in full	2
Options if you can't pay in full now	2
If you need more time to pay	3
How long we have to collect taxes	3
How to appeal an IRS decision	3
If you don't pay on time: Understanding collection actions	4
Collection actions in detail	5
Federal tax lien	5
Notice of Federal Tax Lien	5
Levy: A seizure of property	6
Summons: Used to secure information	7
Information for employers: Collection of employment tax	7
Additional information	8

Overview: Filing a tax return, billing, and collection

After you file your tax return and/or a final decision is made establishing your correct tax, we record the amount in our records. If you owe, we will send a bill for the amount due, including any penalties and interest. If you owe, and you don't pay or make arrangements to settle the amounts you owe, we can take collection actions to collect the debt. Our goal is to work with you to resolve your debt before we take collection actions. If your bill is for an individual shared responsibility payment as a result of the Affordable Care Act, the amount owed is not subject to penalties, levies or the filing of a Notice of Federal Tax Lien. However, interest will continue to accrue and the Service may offset federal tax refunds until the balance is paid in full.

General steps from billing to collection

You file your tax return. Most returns are filed annually (by April 15th) or quarterly (businesses with employees).



1. **If you owe taxes, we will send you a bill.** This is your first bill for tax due. Based on your return, we will calculate how much tax you owe, plus any interest and penalties.



2. **If you don't pay your first bill, we will send you at least one more bill.** Remember, interest and penalties continue to accrue until you've paid your full amount due.



3. **If you still don't pay after you receive your final bill, we will begin collection actions.** Collection actions can range from applying your subsequent tax year refunds to tax due (until paid in full) to seizing your property and assets.

What you should do when you get an IRS bill

If you agree with the information on the bill, pay the full amount before the due date. If you can't pay the full amount due, pay as much as you can, and immediately contact us to explain your situation. You should have your financial information available, including your monthly income and expenses. Based on your ability to pay, we may provide you with alternate payment options.

If you disagree with the information on the bill, call the number on the bill, or visit your local IRS office. Be sure to have a copy of the bill and any tax returns, cancelled checks, or other records that will help us understand why you believe your bill is wrong. If we find that you're right, we will adjust your account and, if necessary, send a revised bill.

If you don't pay the amount due or tell us why you disagree with it, we may take collection actions.

If you are in bankruptcy, please notify us immediately. The bankruptcy may not eliminate your tax debt, but we may temporarily stop collection. Call the number on your bill or 1-800-973-0424. Have the following information available: the location of court, bankruptcy date, chapter and bankruptcy number.

Who to contact for help

The Internal Revenue Service

Please don't hesitate to contact us with any questions you may have. Call the number on your bill or 1-800-829-1040. You can also visit your local IRS office to speak with an IRS representative in person. You can also find answers to your questions at www.irs.gov

Taxpayer Advocate Service

The Taxpayer Advocate Service is an independent organization

within the Internal Revenue Service that helps taxpayers. They help taxpayers whose problems with the IRS are causing financial difficulties, who have tried but haven't been able to resolve their problems with the IRS, and those who believe an IRS system or procedure is not working as it should. Their service is free. Your local advocate's number is at www.taxpayeradvocate.irs.gov, www.irs.gov/advocate, and in your local directory. You can also call us at 1-877-777-4778. For more information about TAS and your rights under the Taxpayer Bill of Rights, go to www.taxpayeradvocate.irs.gov. The Taxpayer Advocate Service is your voice at the IRS.

Low Income Taxpayer Clinics

Low Income Taxpayer Clinics are independent from the IRS. Some clinics serve individuals whose income is below a certain level and who need to resolve a tax problem. These clinics provide professional representation before the IRS or in court on audits, appeals, tax collection disputes, and other issues for free or for a small fee. Some clinics can provide information about taxpayer rights and responsibilities in many different languages for individuals who speak English as a second language. For more information and to find a clinic near you, see the Low Income Taxpayer Clinics page on www.taxpayeradvocate.irs.gov or **Publication 4134, Low Income Taxpayer Clinic List**. This publication is also available by calling 1-800-829-3676.

Ways to pay your taxes

To minimize interest and penalties, we recommend paying your taxes in full. However, if you're unable to pay in full, you can request an Installment Agreement or Offer in Compromise. These payment plans allow you to pay your taxes in installments over time, to pay less than you owe, or both. It's also important to stay current on your payments for future taxes. This means making your estimated tax payments, withholding payments, or federal tax deposits as required by law.

Options for paying in full

Electronic payments

Direct Pay is a convenient, secure way to pay your individual tax bill or estimated tax payment directly from your checking or savings account at no cost to you. For more information, visit www.irs.gov/Payments/Direct-Pay.

Another electronic payment option is the Electronic Federal Tax Payment System (EFTPS). To enroll, visit www.eftps.com or call 1-800-555-4477. For more information, see **Publication 966, Electronic Choices to Pay All Your Federal Taxes**.

Pay with your credit or debit card

For a fee, you can pay by credit or debit card by using an electronic payment service provider. For more information on making a payment using a credit or debit card, visit www.irs.gov/e-pay.

Pay by mail or in person at a local IRS office

You can mail a check to us at the address listed on your bill or bring it to your local IRS office. Make checks payable to the Department of the Treasury.

Options if you can't pay in full now

Apply for an Installment Agreement

An Installment Agreement with the IRS means that we will allow you to make smaller periodic payments over time if you can't pay the full amount at once. There are several ways to apply for an Installment Agreement:

- **Online, using the Online Payment Agreement application at <http://www.irs.gov/Individuals/Online-Payment-Agreement-Application>.** Apply online if you owe \$50,000 or less in the combined balance total of individual income tax, penalties and interest. If you own a business and owe \$25,000

or less in combined payroll taxes, penalty and interest for the current and prior calendar year, you can also use the Online Payment Agreement to request a payment agreement. To view an instructional video on the Online Payment Agreement application, visit <http://www.irsvideos.gov/Individual/PayingTaxes/OPA>.

- **By phone** Please call the number on your bill or 1-800-829-1040.
- **By mail** Please complete **Form 9465**, *Installment Agreement Request*. In addition to Form 9465, if you want to make your payments by payroll deduction, complete **Form 2159**, *Payroll Deduction Agreement*. If you owe more than \$50,000, you will also need to complete **Form 433F**, *Collection Information Statement*. Mail your form to the address on your bill.
- **In person** at your local IRS office near you, please visit www.irs.gov/localcontacts.

If you request a payment plan, you can reduce the accrual of penalties and interest by making voluntary payments according to the proposed plan's terms until you're notified whether we've accepted your payment plan request. Our acceptance of your interim payments doesn't mean we've approved your request. We will notify you in writing once we've made our decision.

With an Installment Agreement, you can pay by direct debit, through payroll deductions, electronic funds transfer or check. There's a user fee for Installment Agreements. If you meet our low-income guidelines, you can pay a reduced user fee. For more information, see **Form 13844**, *Application for Reduced User Fee for Installment Agreements*. You do not need to submit the user fee for an installment agreement with the application. The fee can be taken from the initial payments made once the installment agreement is accepted.

To be eligible for an Installment Agreement, you must file all required tax returns. Prior to approving your Installment Agreement request, we may ask you to complete a Collection Information Statement (Form **433E**, **433-A** and/or Form **433-B**) and provide proof of your financial status. Please have your financial information available if you apply over the phone or at an IRS office. For more information, see **Publication 1854**, *How to Complete a Collection Information Statement* (Form 433-A).

If we approve your request, we will still charge applicable interest and penalties until you pay the amount or balance due in full, and may file a Notice of Federal Tax Lien (see page 4). If we reject your Installment Agreement request, you may request that the Office of Appeals review your case. For more information, see **Publication 1660**, *Collection Appeal Rights*.

If you're unable to meet the terms of your approved Installment Agreement, please contact us immediately.

Apply for an Offer in Compromise

You may be eligible for an Offer in Compromise if you can't pay the amount you owe in full or through installments. By requesting an Offer in Compromise, you're asking to settle unpaid taxes for less than the full amount you owe. We may accept an Offer in Compromise if:

- We agree that your tax debt may not be accurate,
- You have insufficient assets and income to pay the amount due, or
- Because of your exceptional circumstances, paying the amount due would cause an economic hardship or would be unjust.

For an Offer in Compromise to be considered, you must pay an application fee and make an initial or periodic payment. However, low income taxpayers may qualify for a waiver of the application fee and initial or periodic payment. For more information, please see the Low Income Certification on **Form 656**, *Offer in Compromise*. This

form is contained in Form 656-B, *Offer in Compromise Booklet*.

You can use the Offer in Compromise Pre-Qualifier tool at http://irs.treasury.gov/oic_pre_qualifier/ to explore the possibility that the Offer in Compromise program may be a realistic option to resolve your balance due. To apply for an Offer in Compromise, complete one of the following forms:

- **Form 656-L**, *Offer in Compromise (Doubt as to Liability)*
Complete this if you think your tax debt isn't accurate.
- **Form 656**, *Offer in Compromise*
Complete this if you're unable to pay the amount due, or have an economic hardship, or have another special circumstance that would cause paying the amount due to be unjust.

For more information, see **Form 656-B**, *Offer in Compromise Booklet* or visit www.irs.gov/Individuals/Offer-in-Compromise-1.

If you need more time to pay

Ask that we delay collection and report your account as currently not collectable

If you can't pay any of the amount due because payment would prevent you from meeting basic living expenses, you can request that we delay collection until you're able to pay. Prior to approving your request, we may ask you to complete a Collection Information Statement and provide proof of your financial status. Please remember that even if we delay collection, we will still charge applicable penalties and interest until you pay the full amount, and we may file a Notice of Federal Tax Lien (see page 4). We may also request updated financial information during this temporary delay to review your ability to pay.

How long we have to collect taxes

We can attempt to collect your taxes up to 10 years from the date they were assessed. However, there are ways this time period can be suspended. For example, by law, the time to collect may be suspended while:

- We're considering your request for an Installment Agreement or Offer in Compromise. If your request is rejected, we will suspend collection for another 30 days, and during any period the Appeals Office is considering your appeal request.
- You live outside the U.S. continuously for at least 6 months. Collection is suspended while you're outside the U.S.
- The tax periods we're collecting on are included in a bankruptcy with an automatic stay. We will suspend collection for the time period we can't collect because of the automatic stay, plus 6 months.
- You request a Collection Due Process hearing. Collection will be suspended from the date of your request until a Notice of Determination is issued or the Tax Court's decision is final.
- We're considering your request for Innocent Spouse Relief. Collection will be suspended from the date of your request until 90 days after a Notice of Determination is issued, or if you file a timely petition to the Tax Court, until 60 days after the Tax Court's final decision. If you appeal the Tax Court's decision to a U.S. Court of Appeals, the collection period will begin 60 days after the appeal is filed, unless a bond is posted.

How to appeal an IRS decision

You have the right to appeal most collection actions to the IRS Office of Appeals (Appeals). Appeals is separate from and independent of the IRS Collection office that initiates collection actions. Appeals ensures and protects its independence by adhering to a strict policy prohibiting certain communications with the IRS Collection office or other IRS offices, such as discussions regarding the strength or weakness of your case. When an IRS office is to be engaged in discussions, you will be invited you to

participate in the conference, or provided any written document to give you an opportunity to comment. Your main options for appeals are the following: Collection Due Process or Collection Appeals Program

Collection Due Process

The purpose of a Collection Due Process hearing is to have Appeals review collection actions that were taken or have been proposed. After Appeals has made their determination and you do not agree, you can go to court to appeal the Appeals' Collection Due Process determination. You can request a Collection Due Process hearing if you receive any of the following notices:

- Notice of Federal Tax Lien Filing and Your Right to a Hearing
- Final Notice—Notice of Intent to Levy and Notice of Your Right to a Hearing
- Notice of Jeopardy Levy and Right of Appeal
- Notice of Levy on Your State Tax Refund—Notice of Your Right to a Hearing
- Notice of Levy and of Your Right to a Hearing

To request a Collection Due Process hearing, complete **Form 12153, Request for a Collection Due Process or Equivalent Hearing** or a written request containing the same information as contained in Form 12153, and send it to the address on your notice. You must request a Collection Due Process hearing by the date indicated in the notice we send you (for proposed levies, that date is 30 days from the date of the letter). The request must be filed timely to preserve your right to judicial review of the determination issued in your Collection Due Process hearing. If your request for a Collection Due Process hearing is not timely, you can request an Equivalent Hearing within one year from the date of the notice, but you cannot go to court if you disagree with Appeals' decision.

During a Collection Due Process hearing, the 10-year period for collecting taxes is suspended and we are generally prohibited from seizing (levying) your property, if seizing your property is the subject of the hearing. We are permitted to seize your property during an Equivalent Hearing or a Collection Due Process hearing about filing of a Notice of Federal Tax Lien, but normally we will not seize property during these hearings. The 10-year period for collecting taxes is not suspended during an Equivalent Hearing.

You are entitled to only one Collection Due Process lien hearing and one levy hearing for each tax period or assessment. You are entitled to propose collection alternatives, such as entering into an installment agreement or an offer-in-compromise, for consideration by Appeals in the hearing. It may be necessary for you to submit financial information or tax returns to qualify for such collection alternatives.

All issues should be raised and all necessary supporting information presented to Appeals at the hearing. You are prevented from raising issues during a judicial review that were not properly raised with Appeals in the Collection Due Process hearing. Your Appeals conference may be held by telephone, correspondence, or, if you qualify, in a face-to-face conference at the Appeals office closest to your home or place of business. You may be denied a face-to-face conference if you raise issues that are deemed frivolous or made with a desire solely to delay or impede collection. For a nonexclusive listing of issues identified by the IRS as frivolous, see "**The Truth About Frivolous Tax Arguments**" on www.irs.gov.

Collection Appeals Program

Under the Collections Appeals Program, if you disagree with an IRS employee's decision regarding any levy, seizure, or Notice of Federal Tax Lien filing and want to appeal it, you can ask to have a conference with the employee's manager. If we seize your house, car, or other property in order to sell your interest in the property to apply the proceeds to your tax debt, you must make the request within 10 business days after the Notice of Seizure is given to you

or left at your home or business. There is no deadline to request a manager conference when a levy is served for other types of property (such as wages or bank accounts) or a levy or seizure or lien filing is proposed. The collection action may go forward if a conference is not requested within a reasonable time period.

If you then disagree with the manager's decision, you may request the IRS Office of Appeals review your case under the Collection Appeals Program as outlined in **Publication 1660**. If your case is assigned to a revenue officer, your request for Appeals consideration should be made within three (3) business days of the conference with the manager or collection actions may resume. You must submit your request for Appeals consideration in writing, preferably on **Form 9423, Collection Appeal Request**. If your case is not assigned to a Revenue Officer, you can appeal the manager's decision in writing or orally and your case will be forwarded to Appeals for review. Your request for Appeals consideration should be made within three (3) business days of the conference with the manager or collection actions may resume.

If you request a conference and are not contacted by a manager or his/her designee within two (2) business days of making the request, you may contact Collection again and request Appeals consideration. If you submit Form 9423, note the date of your request for a conference in Block 15 and indicate that you were not contacted by a manager. The Form 9423 should be received or postmarked within four (4) business days of your request for a conference as collection action may resume. Submit Form 9423 to the revenue officer involved in the lien, levy or seizure action.

If you file a Collection Appeals Request and do not agree with Appeals decisions, you cannot proceed to court.

Instances in which you can pursue the Collection Appeals Program include, but aren't limited to:

- Before or after we file a Notice of Federal Tax Lien
- Before or after we seize ("levy") your property
- After we reject, terminate, or propose to terminate your Installment Agreement (a conference with the manager is recommended, but not required). Submit your written Installment Agreement Appeal request, preferably using **Form 9423, Collection Appeal Request**, within the timeframe listed in your notice.

For more information about the Collection Due Process and Collection Appeals Program, please see **Publication 1660, Collection Appeal Rights** or visit <http://www.irs.gov/Individuals/Appealing-a-Collection-Decision>.

If you don't pay on time: Understanding collection actions

There are several words and phrases particular to the collection process. Here, we've defined some of the most commonly used collection terms:

Federal tax lien: A legal claim against all your current and future property, such as a house or car, and rights to property, such as wages and bank accounts. The lien automatically comes into existence if you don't pay your amount due after receiving your first bill.

Notice of Federal Tax Lien: A public notice to creditors. It notifies them that there is a federal tax lien that attaches to all your current and future property and rights to property.

Levy: A legal seizure of property or rights to property to satisfy a tax debt. When property is seized ("levied"), it will be sold to help pay your tax debt. If wages or bank accounts are seized, the money will be applied to your tax debt.

Seizure: There is no legal difference between a seizure and a levy. Throughout this publication, we will use both terms interchangeably.

Notice of Intent to Levy and Notice of Your Right to a

Hearing: Generally, before property is seized, we have to send you this notice. If you don't pay your overdue taxes, make other arrangements to satisfy the tax debt, or request a hearing within 30 days of the date of this notice, we may seize your property.

Summons: A summons legally compels you or a third party to meet with the IRS and provide information, documents or testimony.

Collection actions in detail

Federal tax lien: A legal claim against property

A lien is a legal claim against all your current and future property. When you don't pay your first bill for taxes due, a lien is created by law and attaches to your property. It applies to property (such as your home and car) and to any current and future rights you have to property.

Notice of Federal Tax Lien: Provides public notice to creditors that a lien exists

A Notice of Federal Tax Lien gives public notice to creditors. We file the Notice of Federal Tax Lien so we can establish the priority of our claim versus the claims of other creditors. The Notice of Federal Tax Lien is filed with local or state authorities, such as county recorder of deeds or the Secretary of State offices.

If a Notice of Federal Tax Lien is filed against you, it's often reported by consumer credit reporting agencies. This can have a negative effect on your credit rating and make it difficult for you to receive credit (such as a loan or credit card). Employers, landlords and others may also use this information and not favorably view the fact that a Notice of Federal Tax Lien has been filed against you. However by law, there will be no filing of the Notice of Federal Tax Lien or enforcement action taken to collect an individual shared responsibility payment associated with the Affordable Care Act.

What to do if a Notice of Federal Tax Lien is filed against you

You should pay the full amount you owe immediately. The Notice of Federal Tax Lien only shows your assessed balance as of the date of the notice. It doesn't show your payoff balance or include our charges for filing and releasing the lien. To find out the full amount you must pay to have the lien released, call 1-800-913-6050 or 859-669-4811 if you are calling from outside of the United States. If you have questions, call the number on your lien notice or 1-800-829-1040 or visit www.irs.gov/Businesses/Small-Businesses-&Self-Employed/Understanding-a-Federal-Tax-Lien, or view instructional videos at <http://www.irsvideos.gov/Individual/IRSLiens>.

How to appeal a Notice of Federal Tax Lien

Within five business days of the first filing of the Notice of Federal Tax Lien for a specific debt, we will send you a Notice of Federal Tax Lien Filing and Your Right to a Collection Due Process Hearing. You'll have until the date shown on the notice to request a Collection Due Process hearing with the Office of Appeals. Send your Collection Due Process hearing request to the address on the notice. For more information, see **Form 12153**, *Request for a Collection Due Process or Equivalent Hearing*.

After your Collection Due Process hearing, the Office of Appeals will issue a determination on whether the Notice of Federal Tax Lien should remain filed, or whether it should be withdrawn, released, discharged or subordinated. If you disagree with the determination, you have 30 days after it's made to seek a review in the U.S. Tax Court.

In addition to any Collection Due Process rights you may have, you may also appeal a proposed or actual filing of a Notice of Federal

Tax Lien under the Collection Appeals Program.

Reasons we will "release" a federal tax lien

A "release" of a federal tax lien means that we have cleared both the lien for your debt and the public Notice of Federal Tax Lien. We do this by filing a Certificate of Release of Federal Tax Lien with the same state and local authorities with whom we filed your Notice of Federal Tax Lien. We will release your lien if:

- Your debt is fully paid,
- Payment of your debt is guaranteed by a bond, or
- You have met the payment terms of an Offer in Compromise which the IRS has accepted, or
- The period for collection has ended. (In this case, the release is automatic.)

For more information, see **Publication 1450**, *Instructions on How to Request a Certificate of Release of Federal Tax Lien*.

Reasons we may "withdraw" a Notice of Federal Tax Lien

A "withdrawal" removes the Notice of Federal Tax Lien from public record. The withdrawal tells other creditors that we're abandoning our lien priority. This doesn't mean that the federal tax lien is released or that you're no longer liable for the amount due.

We may withdraw a Notice of Federal Tax Lien if:

- You've entered into an Installment Agreement to satisfy the tax liability, unless the Agreement provides otherwise. For certain types of taxes, we will routinely withdraw a Notice of Federal Tax Lien if you've entered into a direct debit installment agreement and meet certain other conditions,
- It will help you pay your taxes more quickly,
- We didn't follow IRS procedures,
- It was filed during a bankruptcy automatic stay period, or
- It's in your best interest and in the best interest of the government. For example, this could include when your debt has been satisfied and you request a withdrawal.

For more information, see **Form 12277**, *Application for Withdrawal of Filed Notice of Federal Tax Lien* or the instructional video at <http://www.irsvideos.gov/Individual/IRSLiens/LienNoticeWithdrawal>.

How to apply for a "discharge" of a federal tax lien from property

A "discharge" removes the lien from specific property. There are several circumstances under which the federal tax lien can be discharged. For example, we may issue a Certificate of Discharge if you're selling property and a Notice of Federal Tax Lien has been filed; you may be able to remove or discharge the lien from that property if the government receives its interest through the sale. For more information on whether you qualify for a discharge, see **Publication 783**, *Instructions on How to Apply for a Certificate of Discharge of Property from Federal Tax Lien*. To watch an instructional video about Publication 783, visit <http://irsvideos.gov/Individual/IRSLiens>.

How to make the federal tax lien secondary to other creditors ("subordination")

A "subordination" is where a creditor is allowed to move ahead of the government's priority position. For example, if you're trying to refinance a mortgage on your home, but aren't able to because the federal tax lien has priority over the new mortgage, you may request that we subordinate our lien to the new mortgage. For more information on whether you qualify for a subordination, see **Publication 784**, *How to Prepare an Application for a Certificate of Subordination of Federal Tax Lien*. To watch an instructional video about Publication 784, visit <http://irsvideos.gov/Individual/IRSLiens>.

Appeal rights for withdrawal, discharge or subordination

If your application is denied you will receive **Form 9423**, *Collection Appeal Request* and Publication 1660, *Collection Appeal Rights*, with an explanation of why your application was denied. If we deny your request for a withdrawal, discharge, or subordination, you may appeal under the Collections Appeals Program.

Levy: A seizure of property

While a federal tax lien is a legal claim against your property, a levy is a legal seizure that actually takes your property (such as your house or car) or your rights to property (such as your income, bank account, or Social Security payments) to satisfy your tax debt.

We can't seize your property if you have a current or pending Installment Agreement, Offer in Compromise, or if we agree that you're unable to pay due to economic hardship, meaning seizing your property would result in your inability to meet basic, reasonable living expenses.

Reasons we may seize ("levy") your property or rights to property

If you don't pay your taxes (or make arrangements to settle your debt), we could seize and sell your property. We will not seize your property to collect an individual shared responsibility payment. We usually seize only after the following things have occurred.

- We assessed the tax and sent you a bill,
- You neglected or refused to pay the tax, and
- We sent you a Final Notice of Intent to Levy and Notice of Your Right to a Hearing at least 30 days before the seizure.

However, there are exceptions for when we don't have to offer you a hearing at least 30 days before seizing your property. These include situations when:

- The collection of the tax is in jeopardy,
- A levy is served to collect tax from a state tax refund,
- A levy is served to collect the tax debt of a federal contractor, or
- A Disqualified Employment Tax Levy (DETL) is served. A DETL is the seizure of unpaid employment taxes and can be served when a taxpayer previously requested a Collection Due Process appeal on employment taxes for other periods within the past 2 years.

If we serve a levy under one of these exceptions, we will send you a letter explaining the seizure and your appeal rights after the levy is issued.

What you should do if your property is seized ("levied")

If your property or federal payments are seized, call the number on your levy notice or 1-800-829-1040. If you're already working with an IRS employee, call him or her for assistance.

Examples of property we can seize ("levy")

- **Wages, salary, or commission held by someone else** If we seize your rights to wages, salary, commissions, or similar payments that are held by someone else, we will serve a levy once, not each time you're paid. The one levy continues until your debt is fully paid, other arrangements are made, or the collection period ends. Other payments you receive, such as dividends and payments on promissory notes, are also subject to seizure. However, the seizure only reaches the payments due or the right to future payments as of the date of the levy.
- **Your bank account** Seizure of the funds in your bank account will include funds available for withdrawal up to the amount of the seizure. After the levy is issued, the bank will hold the available funds and give you 21 days to resolve any disputes about who owns the account before sending us the money. After 21 days, the bank will send us your money, and any interest earned on that amount, unless you have resolved the issue in another way.

- **Your federal payments** As an alternative to the levy procedure used for other payments such as dividends and promissory notes, certain federal payments may be systemically seized through the Federal Payment Levy Program in order to pay your tax debt. Under this program, we can generally seize up to 15% of your federal payments (up to 100% of payments due to a vendor for goods or services sold or leased to the federal government). We will serve the levy once, not each time you are paid. The levy continues until your debt is fully paid, other arrangements are made, the collection period ends, or the IRS releases the levy. The federal payments that can be seized in this program include, but aren't limited to, federal retirement annuity income from the Office of Personnel Management, Social Security benefits under Title II of the Social Security Act (OASDI), and federal contractor/vendor payments.
- **Your house, car, or other property** If we seize your house or other property, we will sell your interest in the property and apply the proceeds (after the costs of the sale) to your tax debt. Prior to selling your property, we will calculate a minimum bid price. We will also provide you with a copy of the calculation and give you an opportunity to challenge the fair market value determination. We will then provide you with the notice of sale and announce the pending sale to the public, usually through local newspapers or flyers posted in public places. After giving public notice, we will generally wait 10 days before selling your property. Money from the sale pays for the cost of seizing and selling the property and, finally, your tax debt. If there's money left over from the sale after paying off your tax debt, we will tell you how to get a refund.

Property that can't be seized ("levied")

Certain property is exempt from seizure. For example, we can't seize the following: unemployment benefits, certain annuity and pension benefits, certain service-connected disability payments, workers compensation, certain public assistance payments, minimum weekly exempt income, assistance under the Job Training Partnership Act, and income for court-ordered child support payments.

We also can't seize necessary schoolbooks and clothing, undelivered mail, certain amounts worth of fuel, provisions, furniture, personal effects for a household, and certain amounts worth of books and tools for trade, business, or professions. There are also limitations on our ability to seize a primary residence and certain business assets.

Lastly, we can't seize your property unless we expect net proceeds to help pay off your tax debt.

How to appeal a proposed seizure ("levy")

You can request a Collection Due Process hearing within 30 days from the date of your Notice of Intent to Levy and Notice of Your Right to a Hearing. Send your request to the address on your notice. For more information, see **Form 12153**, *Request for a Collection Due Process or Equivalent Hearing*. At the conclusion of your hearing, the Office of Appeals will provide a determination. You'll have 30 days after the determination to challenge it in the U.S. Tax Court. If Collection Due Process rights aren't available for your case, you may have other appeal options, such as the Collection Appeals Program.

Reasons we "release" a levy

The Internal Revenue Code specifically provides that we must release a levy if we determine that:

- You paid the amount you owe,
- The period for collection ended prior to the levy being issued,
- It will help you pay your taxes,
- You enter into an Installment Agreement and the terms of the agreement don't allow for the levy to continue,

- The levy creates an economic hardship, meaning we've determined the levy prevents you from meeting basic, reasonable living expenses, or
- The value of the property is more than the amount owed and releasing the levy won't hinder our ability to collect the amount owed.

We will also release a levy if it was issued improperly. For example, we will release a levy if it was issued:

- Against property exempt from seizure,
- Prematurely,
- Before we sent you the required notice,
- While you were in bankruptcy and an automatic stay was in effect,
- Where the expenses of seizing and selling the levied property would be greater than the fair market value of the property,
- While an Installment Agreement request, Innocent Spouse Relief request, or Offer in Compromise was being considered or had been accepted and was in effect, or
- While the Office of Appeals or Tax Court was considering a collection due process case and the levy wasn't a Disqualified Employment Tax Levy to collect employment taxes, a state refund, a jeopardy levy, or to collect the tax debt of federal contractor.
- While the Office of Appeals or Tax Court is considering an appeal of the denial of innocent spouse relief.

Reasons we may return seized ("levied") property

We may return your property if:

- Its seizure was premature,
- Its seizure was in violation of the law,
- Returning the seized property will help our collection of your debt,
- You enter into an Installment Agreement to satisfy the liability for which the levy was made, unless the Agreement does not allow for the return of previously levied upon property.
- We didn't follow IRS procedures, or
- It's in your best interest and in the best interest of the government.

We may return property at any time if the property has not been sold. If we decided to return your property, but it's already sold, we will give you the money we received from the sale. You can file a request for return of seized money or money from the sale of seized proper, generally up to 9 months after the seizure.

How to recover seized ("levied") property that's been sold

To recover your real estate, you (and anyone with interest in the property) may recoup it within 180 days of the sale by paying the purchaser what they paid, plus interest at 20% annually.

If your property has been seized ("levied") to collect tax owed by someone else, you may appeal the seizure under the Collection Appeals Program or file a claim under Internal Revenue Code section 6343(b), generally within 9 months of the seizure, or you may file a suit under Internal Revenue Code section 7426 for the return of the wrongfully seized property, generally within 9 months of the seizure. You may also appeal the denial of the request to return the wrongfully seized property under the Collection Appeals Program. For more information, see [Publication 4528](#), *Making an Administrative Wrongful Levy Claim under Internal Revenue Code section 6343(b)*.

How to recover economic damages

If we wrongfully seized your property, we lost or misplaced your payment, or there was a direct debit Installment Agreement processing error and you incurred bank charges, we may reimburse you for charges you paid. For more information, see [Form 8546](#), *Claim for Reimbursement of Bank Charges*. If your claim is denied,

you can sue the federal government for economic damages.

If we intentionally or negligently didn't follow Internal Revenue law while collecting your taxes, or you're not the taxpayer and we wrongfully seized your property, you may be entitled to recover economic damages. Mail your written administrative claim to the attention of the Advisory Group Manager for your area at the address listed in [Publication 4235](#), *Collection Advisory Group Addresses*. If you've filed a claim and your claim is denied, you can sue the federal government, but not the IRS employee, for economic damages.

Summons: Used to secure information

If we're having trouble gathering information to determine or collect taxes you owe, we may serve a summons. A summons legally compels you or a third party to meet with an officer of the IRS and provide information, documents and/or testimony.

If you're responsible for a tax liability and we serve a summons on you, you may be required to:

- Testify,
- Bring books and records to prepare a tax return, and/or
- Produce documents to prepare a Collection Information Statement, Form 433-A or Form 433-B.

If you can't make your summons appointment, immediately call the number listed on your notice. If you don't call us and don't attend your appointment, we may sue you in federal district court to require you to comply with the summons.

If we serve a third-party summons to determine your tax liability, you'll receive a notice indicating that we're contacting a third party. Third parties can be financial institutions, record keepers, or people with information relevant to your case. We won't review their information or receive testimony until the end of the 23rd day after the notice was given. You also have the right to:

- Petition to reject ("quash") the summons before the end of the 20th day after the date of the notice, or
- Petition to intervene in a suit to enforce a summons to which the third party didn't comply.

If we issue a third-party summons to collect taxes you already owe, you won't receive notice or be able to petition to reject or intervene in a suit to enforce the summons.

Information for employers: Collection of employment tax

About employment taxes

Employment taxes are the amount you must withhold from your employees for their income tax and Social Security/Medicare tax (trust fund taxes) plus the amount of Social Security/Medicare tax you pay for each employee. Federal unemployment taxes are also considered employment taxes.

Employment taxes are incurred at the time you pay wages and generally paid in semi-weekly or monthly deposits. You must use electronic funds transfer to make all federal tax deposits, generally through the Electronic Federal Tax Payment System (EFTPS). See [Publication 966](#), *Electronic Federal Tax Payment System: A Guide To Getting Started*.

What we will do if you don't pay your employment taxes:

- Assess a failure to deposit penalty, up to 15% of the amount not deposited in a timely manner.
- We may propose a Trust Fund Recovery Penalty assessment against the individuals responsible for failing to pay the trust fund taxes.

About trust fund taxes

Trust fund taxes are the income tax, Social Security tax, and Medicare tax (trust fund taxes) withheld from the employee's wages. They are called trust fund taxes because the employer holds these funds "in trust" for the government until it submits them in a federal tax deposit. Certain excise taxes are also considered trust fund taxes because they are collected and held in trust for the government until submitted in a federal tax deposit. For more information, see Publication 510, *Excise Taxes*.

To encourage prompt payment of withheld employment taxes and collected excise taxes, Congress has passed a law that provides for the Trust Fund Recovery Penalty.

For more information on employment taxes or trust fund taxes, see Publication 15, *Circular E, Employer's Tax Guide*.

Trust Fund Recovery Penalty

The Trust Fund Recovery Penalty is a penalty that is assessed personally against the individual or individuals who were responsible for paying the trust fund taxes, but who willfully did not do so. The amount of the penalty is equal to the amount of the unpaid trust fund taxes. For additional information, please see Notice 784, *Could You be Personally Liable for Certain Unpaid Federal Taxes?* or visit <http://www.irs.gov/Businesses/Small-Businesses-&Self-Employed/Employment-Taxes-and-the-Trust-Fund-Recovery-Penalty-TFRP>.

If the Trust Fund Recovery Penalty is proposed against you, you'll receive a Letter 1153 and Form 2751, *Proposed Assessment of Trust Fund Recovery Penalty*.

If you agree with the penalty, sign and return Form 2751 within 60 days from the date of the letter. To avoid the assessment of the Trust Fund Recovery Penalty, you may also pay the trust fund taxes personally.

If you disagree with the penalty, you have 10 days from the date of the letter to let us know that you don't agree with the proposed assessment, have additional information to support your case, or want to try to resolve the matter informally. If you can't resolve the disagreement with us, you have 60 days from the date of the Letter 1153 to appeal with the Office of Appeals. For more information, see **Publication 5**, *Your Appeal Rights and How to Prepare a Protest if You Don't Agree*.

If you don't respond to the letter, we will assess the penalty amount against you personally and begin the collection process to collect it. We may assess this penalty against a responsible person regardless of whether the company is still in business.

Additional information

Innocent Spouse Relief

Generally, both you and your spouse are responsible, jointly and individually, for paying any tax, interest, or penalties on your joint return. If you believe your current or former spouse should be solely responsible for an incorrect item or an underpayment of tax on your joint tax return, you may be eligible for Innocent Spouse Relief. This could change the amount you owe, or you may be entitled to a refund. You must submit **Form 8857**, *Request for Innocent Spouse Relief*, no later than two years from the date of our first attempt to collect the outstanding debt, except for requests for equitable relief under Internal Revenue Code section 6015(f). For additional information, see **Publication 971**, *Innocent Spouse Relief*.

Representation during the collection process

During the collection process, or an appeal before the IRS Office of Appeals you can be represented by yourself, an attorney, a certified public accountant, an enrolled agent, an immediate family member, or any person enrolled to practice before the IRS. If you're a business, full-time employees, general partners, or bona fide officers

can also represent you.

To have your representative appear before us, contact us on your behalf, and/or receive your confidential material, file **Form 2848**, *Power of Attorney and Declaration of Representative*.

To authorize someone to receive or inspect confidential material, file **Form 8821**, *Tax Information Authorization*.

Sharing your tax information

During the collection process, we're authorized to share your tax information in some cases with city and state tax agencies, the Department of Justice, federal agencies, people you authorize to represent you, and certain foreign governments (under tax treaty provisions).

We may contact a third party

The law allows us to contact others (such as neighbors, banks, employers, or employees) to investigate your case. You have the right to request a list of third parties contacted about your case.

Past Due Tax Returns

File all tax returns that are due, regardless of whether or not you can pay in full. File a past due return at the same location where you would file an on-time return.

If you do not voluntarily file your individual income tax return you risk losing your refund and we may file a substitute return for you. This return might not give you credit for deductions and exemptions you may be entitled to receive. We may send you a Notice of Deficiency proposing a tax assessment. Filing a past due return after the Notice of Deficiency was sent does not extend the 90 day period for filing a petition to the United States Tax Court. However, the past due return will be considered in determining whether there will be a reduction in the amount of tax increase previously proposed in the Notice of Deficiency. If you do not file a petition in Tax Court and a tax increase has been determined, we will proceed with our proposed assessment as a substitute return. If the IRS files a substitute return, it is still in your best interest to file your own tax return to take advantage of any exemptions, credits and deductions you are entitled to receive. The IRS will generally adjust your account to reflect the correct figures.



News Essentials

- [What's Hot](#)
- [News Releases](#)
- [IRS - The Basics](#)
- [IRS Guidance](#)
- [Media Contacts](#)
- [Facts & Figures](#)
- [Around the Nation](#)
- [e-News Subscriptions](#)

The Newsroom Topics

- [Multimedia Center](#)
- [Noticias en Español](#)
- [Radio PSAs](#)
- [Tax Scams](#)
- [The Tax Gap](#)
- [Fact Sheets](#)
- [IRS Tax Tips](#)
- [myRA: Retirement](#)
- [Latest News Home](#)

IRS Proposes Revised Fees for Installment Agreements; New Lower Fee Available for Direct Debit Online Payment Agreements; Special Relief Provided to Low-Income Taxpayers

IR-2016-108, Aug. 19, 2016

[Español](#)

WASHINGTON — The Internal Revenue Service is proposing a revised schedule of user fees that would take effect on Jan. 1, 2017, and apply to any taxpayer who enters into an [installment agreement](#).

The proposal, one of several user fee changes made this year, reflects the law that federal agencies are required to charge a user fee to recover the cost of providing certain services to the public that confer a special benefit to the recipient. Although some installment agreement fees are increasing, the IRS will continue providing reduced-fee or no-cost services to low-income taxpayers.

Installment Agreement Fees

The revised installment agreement fees of up to \$225 would be higher for some taxpayers than those currently in effect, which can be up to \$120. However, under the revised schedule any affected taxpayer could qualify for a reduced fee by making their request online using the [Online Payment Agreement](#) application on IRS.gov. Moreover, there would be no change to the current \$43 rate that applies to the approximately one in three taxpayer requests that qualify under low-income guidelines. These guidelines, which change with family size, would enable a family of four with total income of around \$60,000 or less to qualify for the lower fee. Also, for the first time, any taxpayer regardless of income would qualify for a new low \$31 rate by requesting an installment agreement online and choosing to pay what they owe through direct debit.

The top rate of \$225 applies to taxpayers who enter into an installment agreement in person, over the phone, by mail or by filing [Form 9465](#) with the IRS. But a taxpayer who establishes an agreement in this manner can substantially cut the fee to just \$107 by choosing to make their monthly payments by direct debit from their bank account.

Alternatively, a taxpayer who chooses to set up an installment agreement using the agency's Online Payment Agreement application will pay a fee of \$149. Similarly, they can cut this amount to just \$31 by also choosing direct debit.

Proposed Fees

Here is the proposed schedule of user fees:

Regular installment agreement	\$225
Regular direct debit installment agreement	\$107
Online payment agreement	\$149
Direct debit online payment agreement	\$31
Restructured or reinstated installment agreement	\$89
Low-income rate	\$43

Further details on these proposed changes can be found in [proposed regulations](#) (REG-108792-16), now available in the Federal Register. The IRS welcomes comment on these changes, and a public hearing on the regulations will take place in Washington, D.C. See the proposed regulations for details on submitting comments.

By law, federal agencies are required to charge a user fee to recover the cost of providing certain services to the public that confer a special benefit to the recipient. Installment agreements are an example of a service that confers a special benefit to eligible taxpayers. Agencies must review these fees every two years to determine whether they are recovering the costs of providing these services.

In the past, the IRS often charged less than the full cost for many services in an effort to make them accessible to a broader range of taxpayers. But given current constraints on agency resources, the IRS can no longer continue this practice in most cases.

Nevertheless, the IRS intends to continue providing reduced-fee or no-cost services to low-income taxpayers. For that reason, the IRS will continue subsidizing part of the cost of providing installment agreements to low-income taxpayers.

More information about the [IRS User Fee Program](#) is available on IRS.gov.

[Follow the IRS on New Media](#)
[Subscribe to IRS Newswire](#)

Page Last Reviewed or Updated: 23-Aug-2016

Application For Reduced User Fee For Installment Agreements

The user fee for entering into an installment agreement after January 1, 2007 may be reduced to \$43 for individuals whose income falls below 250% of the criteria established by the poverty guidelines updated annually by the U.S. Department of Health and Human Services. The reduced user fee for individuals does not apply to corporations or partnerships. Use this form to apply for the reduced user fee. Please include the Form 433-A if your income has recently decreased and you wish to apply for the reduced fee. If your application is granted, the amount of any user fee collected in excess of \$43 will be applied against your Internal Revenue Code liabilities and reduce the amount of interest and penalties that may accrue. To request the reduced user fee, mail this form to: IRS, P.O. Box 219236, Stop 5050, Kansas City, MO 64121-9236.

If you are an individual, follow the steps below to determine if you qualify for a reduced installment agreement user fee.

1. **Family Unit Size** _____. Enter the total number of dependents (including yourself and your spouse) claimed on your current income tax return (Form 1040, Line 6d).
2. **Total Income** _____. Enter the amount of total income reported on your current income tax return (Form 1040, Line 22).
3. Compare the information you entered in items 1 and 2, above, to the Reduced User Fee Income Guidelines table below. Find the "Size of Family Unit" equal to the number you entered in item 1. Next, find the column, which represents where you reside (48 Contiguous States and DC ..., Alaska or Hawaii). Compare the Total Income you entered in item 2 to the number in the row and column that corresponds to your family unit size and residence. For example, if you reside in one of the 48 contiguous states, and your family unit size from item 1 above is 4, and your Total Income from item 2 above is \$50,000, then you are qualified for a reduction of the installment agreement user fee because your income is less than the \$60,750 guideline amount.
4. If the total income you entered in item 2 is more than the amount shown for your family unit size and residence in the Reduced User Fee Income Guidelines table below, you do not qualify for a reduction of the installment agreement user fee.
5. If the total income you entered in item 2 is equal to or less than the amount shown for your family unit size and residence in the Reduced User Fee Income Guidelines table below, you may qualify for a reduction of the installment agreement user fee. If you qualify for a reduction of the user fee based on your income level, you must sign and date the certification portion of this form and submit it to the IRS within 30 days from the date of the Installment Agreement acceptance letter that you received. **Applications submitted after the due date will not be considered for qualification.**

Reduced User Fee Income Guidelines

Size of Family Unit	48 Contiguous States and D.C.	Alaska	Hawaii
1	\$29,700	\$37,100	\$34,175
2	\$40,050	\$50,050	\$46,075
3	\$50,400	\$63,000	\$57,975
4	\$60,750	\$75,950	\$69,875
5	\$71,100	\$88,900	\$81,775
6	\$81,450	\$101,850	\$93,675
7	\$91,825	\$114,800	\$105,575
8	\$102,225	\$127,800	\$117,525
For each additional person, add	\$10,400	\$13,000	\$11,950

Source: Based on 2016 US Dept of Health & Human Services Poverty Guidelines, Federal Register, Document Citation 81 FR 4036, January 25, 2016, pp. 4036-4037.

Your name (<i>Last, First, Middle Initial</i>) (<i>print</i>)	Social Security Number (SSN) or Taxpayer Identification Number (TIN)
Spouse's name (<i>Last, First, Middle Initial</i>) (<i>print</i>)	Social Security Number (SSN) or Taxpayer Identification Number (TIN)

Certification: I certify under penalty of perjury that I am eligible for a reduction of the installment agreement user fee based on my family unit size and income.

Your signature	Date
Spouse's signature (<i>if it is a joint liability</i>)	Date

Claim for Refund and Request for Abatement

▶ See separate instructions.

Use Form 843 if your claim or request involves:

- (a) a refund of one of the taxes (other than income taxes or an employer's claim for FICA tax, RRTA tax, or income tax withholding) or a fee, shown on line 3,
- (b) an abatement of FUTA tax or certain excise taxes, or
- (c) a refund or abatement of interest, penalties, or additions to tax for one of the reasons shown on line 5a.

Do not use Form 843 if your claim or request involves:

- (a) an overpayment of income taxes or an employer's claim for FICA tax, RRTA tax, or income tax withholding (use the appropriate amended tax return),
- (b) a refund of excise taxes based on the nontaxable use or sale of fuels, or
- (c) an overpayment of excise taxes reported on Form(s) 11-C, 720, 730, or 2290.

Name(s)	Your social security number
Address (number, street, and room or suite no.)	Spouse's social security number
City or town, state, and ZIP code	Employer identification number (EIN)
Name and address shown on return if different from above	Daytime telephone number
1 Period. Prepare a separate Form 843 for each tax period or fee year. From _____ to _____	2 Amount to be refunded or abated: \$ _____
3 Type of tax or fee. Indicate the type of tax or fee to be refunded or abated or to which the interest, penalty, or addition to tax is related. <input type="checkbox"/> Employment <input type="checkbox"/> Estate <input type="checkbox"/> Gift <input type="checkbox"/> Excise <input type="checkbox"/> Income <input type="checkbox"/> Fee	
4 Type of penalty. If the claim or request involves a penalty, enter the Internal Revenue Code section on which the penalty is based (see instructions). IRC section: _____	
5a Interest, penalties, and additions to tax. Check the box that indicates your reason for the request for refund or abatement. (If none apply, go to line 6.) <input type="checkbox"/> Interest was assessed as a result of IRS errors or delays. <input type="checkbox"/> A penalty or addition to tax was the result of erroneous written advice from the IRS. <input type="checkbox"/> Reasonable cause or other reason allowed under the law (other than erroneous written advice) can be shown for not assessing a penalty or addition to tax.	
b Date(s) of payment(s) ▶ _____	
6 Original return. Indicate the type of fee or return, if any, filed to which the tax, interest, penalty, or addition to tax relates. <input type="checkbox"/> 706 <input type="checkbox"/> 709 <input type="checkbox"/> 940 <input type="checkbox"/> 941 <input type="checkbox"/> 943 <input type="checkbox"/> 945 <input type="checkbox"/> 990-PF <input type="checkbox"/> 1040 <input type="checkbox"/> 1120 <input type="checkbox"/> 4720 <input type="checkbox"/> Other (specify) ▶ _____	
7 Explanation. Explain why you believe this claim or request should be allowed and show the computation of the amount shown on line 2. If you need more space, attach additional sheets.	

Signature. If you are filing Form 843 to request a refund or abatement relating to a joint return, both you and your spouse must sign the claim. Claims filed by corporations must be signed by a corporate officer authorized to sign, and the officer's title must be shown.

Under penalties of perjury, I declare that I have examined this claim, including accompanying schedules and statements, and, to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature (Title, if applicable. Claims by corporations must be signed by an officer.) _____ Date _____

Signature (spouse, if joint return) _____ Date _____

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶
	Firm's address ▶				Phone no.

Effective August 28, 2014, if you are filing Form 843 in response to Letter 5067C (Annual Fee on Health Insurance Providers Final fee), note that the following address is being added to the **Where To File** table on page 2 of the Instructions for Form 843 (Rev. December 2013). The address to mail Form 843 in this case is:

Internal Revenue Service
 Mail Stop **4921 IPF**
 1973 N. Rulon White Blvd.
 Ogden, UT 84404

The above address is effective **ONLY** if you are filing Form 843 in response to Letter 5067C (Annual Fee on Health Insurance Providers Final Fee).

Please see the modifications to the Where to File table, below.

Where To File

IF you are filing Form 843...	THEN mail the form to...
In response to an IRS notice regarding a tax or fee related to certain taxes such as income, employment, gift, estate, excise, etc.	The address shown in the notice.
For penalties, or for any other reason other than an IRS notice (see above) or Letter 4658 or 5067C (see below)	The service center where you would be required to file a current year tax return for the tax to which your claim or request relates. See the instructions for the return you are filing.
In response to Letter 4658 (Notice of Branded Prescription Drug Fee) Note. To ensure proper processing, write "Branded Prescription Drug Fee" across the top of Form 843.	Internal Revenue Service Mail Stop 4921 BPDF 1973 N. Rulon White Blvd. Ogden, UT 84404 Caution. Use this address only if you are claiming a refund of the branded prescription drug fee.

<p>In response to Letter 5067C (Annual Fee on Health Insurance Providers Final Fee)</p> <p>Note. To ensure proper processing, write "Annual Fee on Health Insurance Providers" across the top of Form 843.</p>	<p>Internal Revenue Service Mail Stop 4921 IPF 1973 N. Rulon White Blvd. Ogden, UT 84404</p> <p>Caution. <i>Use this address only if you are claiming a refund of the health insurance provider fee.</i></p>
<p>For requests of a net interest rate of zero</p>	<p>The service center where you filed your most recent return.</p>

This change will be reflected in the next revision of the Instructions for Form 843.

Instructions for Form 843

(Rev. December 2013)



Department of the Treasury
Internal Revenue Service

(For use with Form 843 (Rev. August 2011))

Claim for Refund and Request for Abatement

Section references are to the Internal Revenue Code unless otherwise noted.

General Instructions

Future Developments

For the latest information about developments related to Form 843 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form843.

Purpose of Form

Use Form 843 to claim a refund or request an abatement of certain taxes, interest, penalties, fees, and additions to tax.

Note. If you are filing Form 843 to claim a refund of the branded prescription drug fee, please write "Branded Prescription Drug Fee" across the top of Form 843.

Do not use Form 843 to request a refund of income tax or Additional Medicare Tax. Employers cannot use Form 843 to request a refund of Federal Insurance Contributions Act (FICA) tax, Railroad Retirement Tax Act (RRTA) tax, or income tax withholding. Also do not use Form 843 to amend a previously filed income or employment tax return. Do not use Form 843 to claim a refund of agreement fees, offer-in-compromise fees, or lien fees.

Note. You cannot use Form 843 to request an abatement of income, estate, or gift taxes. Employers cannot use Form 843 to request abatement of FICA tax, RRTA tax, or income tax withholding.

Use Form 843 to claim or request the following.

- A refund of tax, other than a tax for which a different form must be used. (See *Do not use Form 843 when you must use a different tax form*, next.)
- An abatement of tax, other than income, estate, or gift tax. Employers cannot use Form 843 to request an abatement of FICA tax, RRTA tax, or income tax withholding.
- A refund to an employee of excess social security or RRTA tax withheld by any one employer, but only if your employer will not adjust the overcollection. See the instructions for line 7.
- A refund to an employee of social security or Medicare taxes that were withheld in error, but only if your employer will not adjust the overcollection. See the instructions for Line 7. If you are a nonresident alien, see Pub. 519 for specific instructions.
- A refund of excess tier 2 RRTA tax when you had more than one railroad employer for the year and your total tier 2 RRTA tax withheld or paid for the year was more than the tier 2 limit. See the instructions for line 3.
- A refund or abatement of interest, penalties, or additions to tax, caused by certain IRS errors or delays, or certain erroneous written advice from the IRS.
- A refund or abatement of a penalty or addition to tax due to reasonable cause or other reason (other than erroneous written advice provided by the IRS) allowed under the law.
- A refund of the penalty imposed under section 6715 for misuse of dyed fuel.
- A refund or abatement of tier 1 RRTA tax for an employee representative.

- A refund of a branded prescription drug fee.



TIP If you received an IRS notice notifying you of a change to an item on your tax return, or that you owe interest, a penalty, or addition to tax, follow the instructions on the notice. You may not have to file Form 843.

Do not use Form 843 when you must use a different tax form.

- Use Form 1040X, Amended U.S. Individual Income Tax Return, to change any amounts reported on Form 1040, 1040A, 1040EZ, 1040NR, or 1040NR-EZ, to change amounts previously adjusted by the IRS, or to make certain elections after the prescribed deadline (see Regulations sections 301.9100-1 through -3).
- Use Form 1040X and attach a corrected Form 8959, Additional Medicare Tax, to correct your liability for Additional Medicare Tax. If your Medicare wages, RRTA compensation, or self-employment income is adjusted, you may need to correct your liability, if any, for Additional Medicare Tax.
- Use Form 8379, Injured Spouse Allocation, to claim your portion of a joint refund used to offset your spouse's past due obligations.
- Individuals, estates, and trusts filing within 1 year after the end of the year in which a claim of right adjustment under section 1341(b)(1), a net operating loss (NOL), a general business credit, or net section 1256 contracts loss arose, can use Form 1045, Application for Tentative Refund, to apply for a "quick refund" resulting from any overpayment of tax due to the claim of right adjustment or the carryback of the loss or unused credit. Individuals also can get a refund by filing Form 1040X instead of Form 1045. An estate or trust can file an amended Form 1041, U.S. Income Tax Return for Estates and Trusts.
- Use Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return, to amend a previously filed Form 940. See the Instructions for Form 940.
- Employers must use the tax form that corresponds to the tax return previously filed to make an adjustment or claim a refund or abatement of FICA tax, RRTA tax, or income tax withholding.

IF you filed...	CORRECT using...
Form 941 or Form 941-SS	Form 941-X
Form 943	Form 943-X
Form 944 or Form 944-SS	Form 944-X
Form 945	Form 945-X
Form CT-1	Form CT-1 X
Formulario 941-PR	Formulario 941-X (PR)
Formulario 943-PR	Formulario 943-X (PR)
Formulario 944-PR	Formulario 944-X (PR)
Formulario 944 (SP)	Formulario 944-X (SP)
If you filed Schedule H (Form 1040) or Anexo H-PR (Formulario 1040-PR), see Pub. 926, Household Employer's Tax Guide, for how to correct that form.	

For more information, see Treasury Decision 9405 at www.irs.gov/irb/2008-32_IRB/ar13.html.

- Use Form 1120X, Amended U.S. Corporation Income Tax Return, to correct Form 1120 or 1120-A as originally filed, or as

later adjusted by an amended return, a claim for refund, or an examination, or to make certain elections after the prescribed deadline (see Regulations sections 301.9100-1 through -3).

- Use Form 720X, Amended Quarterly Federal Excise Tax Return, to make adjustments to liability reported on Forms 720 you have filed for previous quarters. Do not use Form 720X to make changes to claims made on Schedule C (Form 720), except for the section 4051(d) tire credit and section 6426 fuel credits.
- Use Form 730, Monthly Tax Return for Wagers, to claim a credit or refund of wagering tax.
- Use Form 4136, Credit for Federal Tax Paid on Fuels, to claim a credit against your income tax for certain nontaxable uses (or sales) of fuel during the income tax year. Also, use Form 4136 if you are a producer claiming a credit for alcohol fuel mixtures or biodiesel mixtures. However, you can use Form 8849, Claim for Refund of Excise Taxes, to claim a periodic refund instead of waiting to claim an annual credit on Form 4136.
- Use Form 8849, Claim for Refund of Excise Taxes, to claim a refund of excise taxes other than those resulting from adjustments to your reported liabilities. See IRS Pub. 510, Excise Taxes, for the appropriate forms to use to claim excise tax refunds.
- Corporations (other than S corporations) can use Form 1139, Corporation Application for Tentative Refund, to apply for a "quick refund" of taxes from an overpayment of tax due to a claim of right adjustment under section 1341(b)(1), or the carryback of an NOL, a net capital loss, or an unused general business credit.

Separate Form Required

Generally, you must file a separate Form 843 for each tax period or fee year or type of tax or fee. There are exceptions for certain claims. See the instructions for line 5.

Generally, you must file a claim for a credit or refund within 3 years from the date you filed your original return or 2 years from the date you paid the tax, whichever is later. If you do not file a claim within this period, you may no longer be entitled to a credit or refund. See Pub. 556, Examination of Returns, Appeal Rights, and Claims for Refund, for more information. But note below the instructions for when to file a request for abatement or refund of a penalty or an addition to tax as a result of erroneous written advice.

Who Can File

You can file Form 843 or your authorized representative can file it for you. If your authorized representative files Form 843, the original or copy of Form 2848, Power of Attorney and Declaration of Representative, must be attached. You must sign Form 2848 and authorize the representative to act on your behalf for the purposes of the request. See the Instructions for Form 2848 for more information.

If you are filing as a legal representative for a decedent whose return you filed, attach to Form 843 a statement that you filed the return and you are still acting as the decedent's representative. If you did not file the decedent's return, attach certified copies of letters testamentary, letters of administration, or similar evidence to show your authority. File Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, with Form 843 if you are the legal representative of a decedent.

Where To File

IF you are filing Form 843...	THEN mail the form to...
In response to an IRS notice regarding a tax or fee related to certain taxes such as income, employment, gift, estate, excise, etc.	The address shown in the notice.
For penalties, or for any other reason other than an IRS notice (see above) or Letter 4658 (see below)	The service center where you would be required to file a current year tax return for the tax to which your claim or request relates. See the instructions for the return you are filing.
In response to Letter 4658 (notice of branded prescription drug fee) Note. To ensure proper processing, write "Branded Prescription Drug Fee" across the top of Form 843.	Internal Revenue Service Mail Stop 4921 BPDF 1973 N. Rulon White Blvd. Ogden, UT 84404 Caution. Use this address only if you are claiming a refund of the branded prescription drug fee.
For requests of a net interest rate of zero	The service center where you filed your most recent return.

Penalty for Erroneous Claim for Refund

If you claim an excessive amount of tax refund or credit relating to income tax (other than a claim relating to the earned income credit), you may be liable for a penalty of 20% of the amount determined to be excessive. An excessive amount is the amount of the claim for refund or credit that is more than the amount of claim allowable for the tax year. The penalty may be waived if you can show that you had a reasonable basis for making the claim.

Paid Tax Return Preparer

A paid tax return preparer who files Form 843 for you must sign the form and fill in the identifying information at the bottom of the form. The tax preparer must give you a copy of the completed Form 843 for your records. Someone who prepares your Form 843 but does not charge you should not sign it.

Specific Instructions

Social security number. Enter your social security number (SSN). If you are filing Form 843 relating to a joint return, enter the SSNs for both you and your spouse.

Line 1

Enter the tax period for which you are making the claim for refund or request for abatement. If you are requesting a refund of a branded prescription drug fee, enter the fee year on the "From" line.

Line 3

Check the appropriate box to show the type of tax or fee for which you are claiming a refund or requesting an abatement. If the claim relates to interest, a penalty, or addition to tax, check the box to indicate the type of tax to which the claim or request relates.



Do not use Form 843 when another tax form must be used. See Purpose of Form.

Excess tier 2 RRTA tax. Complete lines 1 and 2. On line 3, check the box for "Employment" tax. Skip lines 4, 5, and 6. On

line 7, identify the claim as "Excess tier 2 RRTA" and show your computation of the refund. You must also attach copies of your Forms W-2 for the year to Form 843. See the worksheet in Pub. 505, Tax Withholding and Estimated Tax, to help you figure the excess amount.

Branded prescription drug fee. On line 1, enter the fee year on the "From" line. Complete line 2. On line 3, check the box for "Fee." Skip lines 4 and 5. On line 6, check the "Other" box and enter "BPD Fee" in the space provided. On line 7, identify the claim as "branded prescription drug fee" and explain why you are claiming a refund.

Attach a copy of the Form 8947 that provided the basis for the fee as calculated by the IRS, as well as any additional information on the amount to be refunded. You must tell us whether you or anyone else has filed a previous claim for any amount covered by this claim. Fee claims should not be combined with any other claims.

Note. Interest related to the branded prescription drug fee cannot be abated.

Line 4

If you are requesting a refund or abatement of an assessed penalty, enter the applicable Internal Revenue Code (IRC) section. Generally, you can find the IRC section on the Notice of Assessment you received from the IRS.

Line 5

Requesting Abatement or Refund of Interest Due to IRS Error or Delay

The IRS can abate interest if the interest is caused by IRS errors or delays. The IRS will abate the interest only if there was an unreasonable error or delay in performing a managerial or ministerial act (defined next). The taxpayer cannot have caused any significant aspect of the error or delay. In addition, the interest can be abated only if it relates to taxes for which a notice of deficiency is required. This includes income taxes, generation-skipping transfer taxes, estate and gift taxes, and certain excise taxes. Interest related to employment taxes or other excise taxes cannot be abated. See Pub. 556, Examination of Returns, Appeal Rights, and Claims for Refund, for more information.

Managerial act. The term "managerial act" means an administrative act that occurs during the processing of your case involving the temporary or permanent loss of records or the exercise of judgment or discretion relating to management of personnel. A decision regarding the proper application of federal tax law (or other federal or state law) is not a managerial act. See Regulations section 301.6404-2 for more information.

Ministerial act. The term "ministerial act" means a procedural or mechanical act that does not involve the exercise of judgment or discretion and that occurs during the processing of your case after all prerequisites of the act, such as conferences and review by supervisors, have taken place. A decision regarding the proper application of federal tax law (or other federal or state law) is not a ministerial act. See Regulations section 301.6404-2 for more information.

How To Request an Abatement of Interest

Abatement of interest on a tax. Request an abatement of interest on a tax by writing "Request for Abatement of Interest Under Section 6404(e)" at the top of Form 843.

Complete lines 1 through 3. Check the first box on line 5a. On line 5b, show the dates of any payment of interest or tax liability for the tax period involved.

On line 7 state:

- The type of tax involved,
- When you were first notified by the IRS in writing about the deficiency or payment,
- The specific period for which you are requesting abatement of interest,
- The circumstances of your case, and
- The reasons why you believe that failure to abate the interest would result in grossly unfair treatment.

Multiple tax years or types of tax. File only one Form 843 if the interest assessment resulted from the IRS's error or delay in performing a single managerial or ministerial act affecting a tax assessment for multiple tax years or types of tax (for example, where 2 or more tax years were under examination). Check the applicable box(es) on line 3 and provide a detailed explanation on line 7.

Requesting Abatement or Refund of a Penalty or Addition to Tax as a Result of Written Advice

The IRS can abate or refund any portion of a penalty or addition to tax caused by erroneous advice furnished to you in writing by an officer or employee of the IRS acting in his or her official capacity.

The IRS will abate the penalty or addition to tax only if:

1. You reasonably relied on the written advice,
2. The written advice was in response to a specific written request for advice made by you (or your representative who is allowed to practice before the IRS), and
3. The penalty or addition to tax did not result from your failure to provide the IRS with adequate or accurate information.

How To Request an Abatement or Refund of a Penalty or an Addition to Tax as a Result of Written Advice

Request an abatement or refund of a penalty or addition to tax because of erroneous written advice by writing "Request for Abatement of Penalty or Addition to Tax Under Section 6404(f)" at the top of Form 843.

Complete lines 1 through 4. Check the second box on line 5a. On line 5b, enter the date of payment if the penalty or addition to tax has been paid.

You must attach copies of the following information to Form 843.

1. Your written request for advice.
2. The erroneous written advice you relied on that was furnished to you by the IRS.
3. The report, if any, of tax adjustments identifying the penalty or addition to tax, and the item(s) relating to the erroneous advice.

When to file. An abatement of any penalty or addition to tax as a result of written advice will be allowed only if:

- You submit the request for abatement within the period allowed for collection of the penalty or addition to tax, or
- You paid the penalty or addition to tax, within the period allowed for claiming a credit or refund of such penalty or addition to tax.

Line 6

Check the appropriate box to show the type of fee or return, if any, to which your claim or request relates. Check the box labeled "1040" to indicate other individual income tax returns (such as Form 1040A or Form 1040EZ).



You can use Form 843 to request a refund or an abatement of interest, penalties, and additions to tax that relate to your income tax return. However, you cannot use Form 843 to request a refund or an abatement of income tax. If you are an employer, you cannot use it to request abatement of FICA tax, RRTA tax, or income tax withholding.

- Check the box labeled "Other" if your claim relates to:
- Form 944, Employer's Annual Federal Tax Return. Enter "944" (or "944-SS") in the space provided.
 - Form CT-2, Employee Representative's Quarterly Railroad Tax Return. Enter "CT-2" in the space provided.
 - The branded prescription drug fee. Enter "BPD Fee" in the space provided.

Line 7

Explain in detail your reasons for filing this claim and show your computation for the credit, refund, or abatement. If you attach an additional sheet(s), include your name and SSN or employer identification number (EIN) on it. Also attach appropriate supporting evidence. Include a statement that to the extent of equivalent amounts of underpayment and overpayment for the period(s) identified and established, the period(s) has (have) been used only once in a request to obtain the net interest rate of zero under section 6621(d).

Refund of excess social security taxes. If you are claiming a refund of excess social security or RRTA tax withheld by one employer, you must, if possible, attach a statement from the employer. The statement should indicate the following.

- The amount, if any, the employer has repaid or reimbursed you for excess taxes withheld.
- The amount, if any, of credit or refund claimed by the employer or authorized by you to be claimed by the employer. The employer should include in the statement the fact that it is made in support of your claim for refund of employee tax paid by the employer to the IRS.

If you cannot obtain a statement from the employer, you should attach a statement with the same information to the best of your knowledge and belief and include in the statement an explanation of why you could not obtain a statement from the employer. Attach a copy of your Form W-2 to prove the amount of social security or RRTA taxes withheld.

Refund of social security and Medicare tax withheld in error. The same supporting evidence described above must be provided. If you are a nonresident alien, see Pub. 519 for additional information.

Requesting Net Interest Rate of Zero on Overlapping Tax Underpayments and Overpayments

If you have paid or are liable for interest on a tax underpayment and have received or are due interest on a tax overpayment for the same period of time, you can request that the IRS compute the interest using the net interest rate of zero.

How To Request a Net Interest Rate of Zero

You can request a net interest rate of zero by writing on top of Form 843 "Request for Net Interest Rate of Zero under Rev. Proc. 2000-26." You must provide documentation to substantiate that you are the taxpayer entitled to receive the interest due on the overpayment.

Leave line 1 blank. You can enter a dollar amount on line 2 or leave it blank. Complete line 3 to indicate the type of tax. More than one box can be checked. Do not complete lines 4 and 5. Complete line 6 to indicate the type of return filed. More than one box can be checked.

On line 7, provide all of the following information.

1. The tax periods for which you overpaid and underpaid your tax liability. A separate Form 843 is not required for each separate taxable period involved in the request.
2. When you paid the tax if the underpayment is no longer outstanding.
3. When you received your tax refund if the overpayment is no longer outstanding.
4. The period(s) that your overpayment and underpayment overlapped and the overlapping amount. You should provide any background material (such as copies of examination reports, notices, or prior interest computations provided by the IRS) relating to the overpayment and underpayment.
5. A computation, to the extent possible, of the amount of interest to be credited, refunded, or abated. If you are unable to provide a computation, provide an explanation of why you are unable to provide the computation. The computation generally should be made by applying section 6621(d) to reduce your underpayment interest payable to the IRS. However, if only the period of limitation for claiming additional overpayment interest is open on the date you file Form 843, you should make the computation by applying section 6621(d) to increase your overpayment interest payable by the IRS.
6. Section 6621(d) provides for a net interest rate of zero to the extent of the overlapping underpayment and overpayment of the same taxpayer. If your claim involves more than one tax identification number (TIN), explain why the different TINs can be treated as the same taxpayer.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Sections 6402 and 6404 state the conditions under which you may file a claim for refund and request for abatement of certain taxes, penalties, and interest. Form 843 may be used to file your claim. Section 6109 requires that you disclose your taxpayer identification number (TIN). Routine uses of this information include giving it to the Department of Justice for civil or criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also give this information to Federal and state agencies to enforce Federal nontax criminal laws and to combat terrorism. You are not required to claim a refund or request an abatement; however, if you choose to do so you are required to provide the information requested on this form. Failure to provide all of the requested information may delay or prevent processing your claim or request; providing false or fraudulent information may subject you to civil or criminal penalties.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping	26 min.
Learning about the law or the form	20 min.
Preparing the form	28 min.
Copying, assembling, and sending the form to the IRS	20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can send us comments from www.irs.gov/formspubs/. Click on "More Information" and then "Comment on Tax Forms and Publications". You can also send your comments to:

Internal Revenue Service
Tax Forms and Publications
1111 Constitution Ave. NW, IR-6526
Washington, DC 20224

Do not send the form to this address. Instead, see *Where To File*.

E1A - Penalty Abatement Request (General)

Kathleen Kincaid, EA-CPA
Federally Authorized Tax Practitioner
1000 Main Street - Suite 100
Central City, GA 39900

Internal Revenue Service Center
Atlanta, GA 39901

Attention: Customer Account Services

Re: Robert Roe - SSN 123-45-6789

Gentlemen:

This letter is a request that you abate a failure to file penalty that has been assessed where reasonable cause exists. Penalty relief is warranted.

The taxpayer exercised ordinary business care and prudence, but due to circumstances or events beyond his control he was unable to file timely. The taxpayer could not have anticipated the event that caused the non-compliance, which was:

(Explain: What happened and when did it happen? During the period of time the taxpayer was non-compliant, what facts and circumstances prevented the taxpayer from filing a return, paying a tax, or otherwise complying with the law? How did the facts and circumstances prevent the taxpayer from complying? How did the taxpayer handle the remainder of their affairs during this time? Once the facts and circumstances changed, what attempt did the taxpayer make to comply?)

The above explanation constitutes *reasonable cause* under the law. The taxpayer continued to attempt to meet the requirements, even though late. The length of time between the event cited as a reason for the noncompliance and subsequent compliance was not significant. The taxpayer did not fail to timely correct noncompliant behavior. In preceding tax years the same penalty has not been assessed. The taxpayer's overall compliance history is excellent. The taxpayer is entitled to relief from the penalty.

Please follow appropriate procedures for abating the penalty and notify me accordingly.

Sincerely,

Kathleen Kincaid, EA-CPA
(Signed under Power of Attorney - Copy enclosed with this letter)

E5 - Reasonable Cause Statement – Illness

Statement of Reasonable Cause – Illness

When the time came to prepare Form 941 and Form 940 for the period ending December 31, 2013, I became seriously ill. My illness which was _____ and it continued from mid-January until mid-April. I had to cease my sole proprietor operations and I was unable to hire and train anyone to take my place and continue operations. Because no one could take my place, and I was unable to compile information and prepare forms, the due dates were exceeded. All of my other business obligations were adversely affected by my inability to perform my responsibilities.

Upon recovery in mid April, I compiled all information promptly, prepared the past due returns, and submitted them. In addition, I made all past due tax deposits and restored my business operations to a state of full compliance.

I declare under penalties of perjury that the above information is true, correct, and complete to the best of my knowledge and belief.

Signed this _____ day of _____,

John Q. Taxpayer

E6 - Reasonable Cause Statement – Ignorance of the Law

Statement of Reasonable Cause – Ignorance of the Law

Heavy Vehicle Use Tax Form 2290 was filed late because I was unaware of the tax. Although I understand that I am expected to make reasonable efforts to determine all of my tax obligations, I am new to truck ownership and had heretofore never heard of a tax on heavy vehicles. I was not informed of this tax by the firm from which I purchased the vehicle nor by any state or local licensing official. Immediately upon learning of this tax in conversation with another vehicle operator, I obtained the required form and submitted it with the full amount of tax due.

I believe that I exercised ordinary business care and prudence and that I made reasonable efforts to become aware of all taxes for which I might be liable. I believe that my unawareness of one particular filing obligation is reasonable cause for the temporary delinquency and that I am not liable for a late penalty since reasonable cause exists for the delinquency.

I declare under penalties of perjury that the above information is true, correct, and complete to the best of my knowledge and belief.

Signed this _____ day of _____,

John Q. Taxpayer

E7 - Reasonable Cause Statement – Fire

Statement of Reasonable Cause – Fire

Early in the month when Form 941 for the first quarterly period of 2015 was due, we experienced a devastating fire in our business premises. The exact cause of the fire had not been determined but it appears to have been the result of vandals who entered the building illegally the night of April 10th. The fire destroyed all of our records and computers making it impossible for us to prepare the employment tax return and submit it timely.

Throughout the remainder of April and all through May, we reconstructed our records. On June 1st, the first day after the fire that was possible, we prepared the Form 941, in question and submitted it. We believe that we exercised ordinary business care and prudence before and after the fire and that casualty loss of necessary records constitutes reasonable cause under the law. Accordingly, we believe that no late penalty should be asserted against us.

I declare under penalties of perjury that the above information is true, correct, and complete to the best of my knowledge and belief.

Signed this _____ day of _____,

John Q. Taxpayer

Form **911**
(February 2015)

Department of the Treasury - Internal Revenue Service

Request for Taxpayer Advocate Service Assistance
(And Application for Taxpayer Assistance Order)

OMB Number
1545-1504

Section I – Taxpayer Information (See Pages 3 and 4 for Form 911 Filing Requirements and Instructions for Completing this Form.)

1a. Your name as shown on tax return		1b. Taxpayer Identifying Number (SSN, ITIN, EIN)	
2a. Spouse's name as shown on tax return (if applicable)		2b. Spouse's Taxpayer Identifying Number (SSN, ITIN)	
3a. Your current street address (Number, Street, & Apt. Number)			
3b. City		3c. State (or Foreign Country)	3d. ZIP code
4. Fax number (if applicable)	5. Email address		
6. Tax form number (1040, 941, 720, etc.)		7. Tax year(s) or period(s)	
8. Person to contact if Section II is not being used		9a. Daytime phone number	9b. <input type="checkbox"/> Check here if you consent to have confidential information about your tax issue left on your answering machine or voice message at this number.
10. Best time to call		<input type="checkbox"/> Check if Cell Phone	
11. Preferred language (if applicable) <input type="checkbox"/> TTY/TDD Line <input type="checkbox"/> Interpreter needed - Specify language other than English (including sign language) _____ <input type="checkbox"/> Other (please specify) _____			
12a. Please describe the tax issue you are experiencing and any difficulties it may be creating (If more space is needed, attach additional sheets.) (See instructions for completing Lines 12a and 12b)			

12b. Please describe the relief/assistance you are requesting (If more space is needed, attach additional sheets.)

I understand that Taxpayer Advocate Service employees may contact third parties in order to respond to this request and I authorize such contacts to be made. Further, by authorizing the Taxpayer Advocate Service to contact third parties, I understand that I will not receive notice, pursuant to section 7602(c) of the Internal Revenue Code, of third parties contacted in connection with this request.

13a. Signature of Taxpayer or Corporate Officer, and title, if applicable		13b. Date signed
14a. Signature of spouse		14b. Date signed

Section II – Representative Information (Attach Form 2848 if not already on file with the IRS.)

1. Name of authorized representative		2. Centralized Authorization File (CAF) number	
3. Current mailing address		4. Daytime phone number	
		5. Fax number <input type="checkbox"/> Check if Cell Phone	
6. Signature of representative			7. Date signed

Section III – Initiating Employee Information (Section III is to be completed by the IRS only)

Taxpayer name			Taxpayer Identifying Number (TIN)	
---------------	--	--	-----------------------------------	--

1. Name of employee	2. Phone number	3a. Function	3b. Operating division	4. Organization code no.
---------------------	-----------------	--------------	------------------------	--------------------------

<p>5. How identified and received (Check the appropriate box)</p> <p>IRS Function identified issue as meeting Taxpayer Advocate Service (TAS) criteria</p> <p><input type="checkbox"/> (r) Functional referral (Function identified taxpayer issue as meeting TAS criteria).</p> <p><input type="checkbox"/> (x) Congressional correspondence/inquiry not addressed to TAS but referred for TAS handling.</p> <p style="padding-left: 20px;">Name of Senator/Representative _____</p> <p>Taxpayer or Representative requested TAS assistance</p> <p><input type="checkbox"/> (n) Taxpayer or representative called into a National Taxpayer Advocate (NTA) Toll-Free site.</p> <p><input type="checkbox"/> (s) Functional referral (taxpayer or representative specifically requested TAS assistance).</p>	<p>6. IRS received date</p>
--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-----------------------------

7. TAS criteria (Check the appropriate box. **NOTE: Checkbox 9 is for TAS Use Only**)

(1) The taxpayer is experiencing economic harm or is about to suffer economic harm.

(2) The taxpayer is facing an immediate threat of adverse action.

(3) The taxpayer will incur significant costs if relief is not granted (including fees for professional representation).

(4) The taxpayer will suffer irreparable injury or long-term adverse impact if relief is not granted.

(if any items 1-4 are checked, complete Question 9 below)

(5) The taxpayer has experienced a delay of more than 30 days to resolve a tax account problem.

(6) The taxpayer did not receive a response or resolution to their problem or inquiry by the date promised.

(7) A system or procedure has either failed to operate as intended, or failed to resolve the taxpayer's problem or dispute within the IRS.

(8) The manner in which the tax laws are being administered raise considerations of equity, or have impaired or will impair the taxpayer's rights.

(9) The NTA determines compelling public policy warrants assistance to an individual or group of taxpayers **(TAS Use Only)**

8. What action(s) did you take to help resolve the issue? **(This block MUST be completed by the initiating employee)**
If you were unable to resolve the issue, state the reason why (if applicable)

9. Provide a description of the Taxpayer's situation, and where appropriate, explain the circumstances that are creating the economic burden and how the Taxpayer could be adversely affected if the requested assistance is not provided
(This block MUST be completed by the initiating employee)

10. How did the taxpayer learn about the Taxpayer Advocate Service

IRS Forms or Publications Media IRS Employee Other (please specify) _____

Instructions for completing Form 911 (Rev. 5-2011)

Form 911 Filing Requirements

When to Use this Form: The Taxpayer Advocate Service (TAS) is your voice at the IRS. TAS may be able to help you if you're experiencing a problem with the IRS and:

- Your problem with the IRS is causing financial difficulties for you, your family or your business;
- You face (or your business is facing) an immediate threat of adverse action; or
- You have tried repeatedly to contact the IRS, but no one has responded, or the IRS has not responded by the date promised.

If an IRS office will not give you the help you've asked for or will not help you in time to avoid harm, you may submit this form. The Taxpayer Advocate Service will generally ask the IRS to stop certain activities while your request for assistance is pending (for example, lien filings, levies, and seizures).

Where to Send this Form:

- **The quickest method is Fax.** TAS has at least one office in every state, the District of Columbia, and Puerto Rico. Submit this request to the Taxpayer Advocate office in the state or city where you reside. You can find the fax number in the government listings in your local telephone directory, on our website at www.irs.gov/advocate, or in Publication 1546, Taxpayer Advocate Service - Your Voice at the IRS.
- **You also can mail this form.** You can find the mailing address and phone number (voice) of your local Taxpayer Advocate office in your phone book, on our website, and in Pub. 1546, or get this information by calling our toll-free number: 1-877-777-4778.
- **Are you sending the form from overseas?** Fax it to 1-855-818-5697 or mail it to: Taxpayer Advocate Service, Internal Revenue Service, PO Box 11996, San Juan, Puerto Rico 00922.
- Please be sure to fill out the form completely and submit it to the Taxpayer Advocate office nearest you so we can work your issue as soon as possible.

What Happens Next?

If you do not hear from us within one week of submitting Form 911, please call the TAS office where you sent your request. You can find the number at www.irs.gov/advocate.

Important Notes: Please be aware that by submitting this form, you are authorizing the Taxpayer Advocate Service to contact third parties as necessary to respond to your request, and you may not receive further notice about these contacts. For more information see IRC 7602(c).

Caution: The Taxpayer Advocate Service will not consider frivolous arguments raised on this form. You can find examples of frivolous arguments in Publication 2105, *Why do I have to Pay Taxes?* If you use this form to raise frivolous arguments, you may be subject to a penalty of \$5,000.

Paperwork Reduction Act Notice: We ask for the information on this form to carry out the Internal Revenue laws of the United States. Your response is voluntary. You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103. Although the time needed to complete this form may vary depending on individual circumstances, the estimated average time is 30 minutes.

Should you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, please write to: **Internal Revenue Service**, Tax Products Coordinating Committee, Room 6406, 1111 Constitution Ave. NW, Washington, DC 20224.

Instructions for Section I

- 1a. Enter your name as shown on the tax return that relates to this request for assistance.
- 1b. Enter your Taxpayer Identifying Number. If you are an individual this will be either a Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN). If you are a business entity this will be your Employer Identification Number (EIN) (e.g. a partnership, corporation, trust or self-employed individual with employees).
- 2a. Enter your spouse's name (if applicable) if this request relates to a jointly filed return.
- 2b. Enter your spouse's Taxpayer Identifying Number (SSN or ITIN) if this request relates to a jointly filed return.
- 3a-d. Enter your current mailing address, including street number and name, city, state, or foreign country, and zip code.
4. Enter your fax number, including the area code.
5. Enter your e-mail address. We will only use this to contact you if we are unable to reach you by telephone and your issue appears to be time sensitive. We will not, however, use your e-mail address to discuss the specifics of your case.
6. Enter the number of the Federal tax return or form that relates to this request. For example, an individual taxpayer with an income tax issue would enter Form 1040.
7. Enter the quarterly, annual, or other tax year or period that relates to this request. For example, if this request involves an income tax issue, enter the calendar or fiscal year, if an employment tax issue, enter the calendar quarter.

Instructions for Section I
continue on the next page ►

Instructions for Section I - (Continued from Page 3)

8. Enter the name of the individual we should contact if Section II is not being used. For partnerships, corporations, trusts, etc., enter the name of the individual authorized to act on the entity's behalf. If the contact person is not the taxpayer or other authorized individual, please see the Instructions for Section II.
- 9a. Enter your daytime telephone number, including the area code. If this is a cell phone number, please check the box.
- 9b. If you have an answering machine or voice mail at this number and you consent to the Taxpayer Advocate Service leaving confidential information about your tax issue at this number, please check the box. You are not obligated to have information about your tax issue left at this number. If other individuals have access to the answering machine or the voice mail and you do not wish for them to receive any confidential information about your tax issue, please do not check the box.
10. Indicate the best time to call you. Please specify A.M. or P.M. hours.
11. Indicate any special communication needs you require (such as sign language). Specify any language other than English.
- 12a. Please describe the tax issue you are experiencing and any difficulties it may be creating. Specify the actions that the IRS has taken (or not taken) to resolve the issue. If the issue involves an IRS delay of more than 30 days in resolving your issue, indicate the date you first contacted the IRS for assistance in resolving your issue. See Section III for a specific list of TAS criteria.
- 12b. Please describe the relief/assistance you are requesting. Specify the action that you want taken and that you believe necessary to resolve the issue. Furnish any documentation that you believe would assist us in resolving the issue.
- 13-14. If this is a joint assistance request, both spouses must sign in the appropriate blocks and enter the date the request was signed. If only one spouse is requesting assistance, only the requesting spouse must sign the request. If this request is being submitted for another individual, only a person authorized and empowered to act on that individual's behalf should sign the request. Requests for corporations must be signed by an officer and include the officer's title.

Note: The signing of this request allows the IRS by law to suspend any applicable statutory periods of limitation relating to the assessment or collection of taxes. However, it does not suspend any applicable periods for you to perform acts related to assessment or collection, such as petitioning the Tax Court for redetermination of a deficiency or requesting a Collection Due Process hearing.

Instructions for Section II

Taxpayers: If you wish to have a representative act on your behalf, you must give him/her power of attorney or tax information authorization for the tax return(s) and period(s) involved. For additional information see Form 2848, Power of Attorney and Declaration of Representative, or Form 8821, Tax Information Authorization, and the accompanying instructions. Information can also be found in Publication 1546, Taxpayer Advocate Service-Your Voice at the IRS.

Representatives: If you are an authorized representative submitting this request on behalf of the taxpayer identified in Section I, complete Blocks 1 through 7 of Section II. Attach a copy of Form 2848, Form 8821, or other power of attorney. Enter your Centralized Authorization File (CAF) number in Block 2 of Section II. The CAF number is the unique number that the IRS assigns to a representative after Form 2848 or Form 8821 is filed with an IRS office.

Note: Form 8821 does not authorize your appointee to advocate your position with respect to the Federal tax laws; to execute waivers, consents, or closing agreements; or to otherwise represent you before the IRS. Form 8821 does authorize anyone you designate to inspect and/or receive your confidential tax information in any office of the IRS, for the type of tax and tax periods you list on Form 8821.

Instructions for Section III (For IRS Use Only) Please complete this section in its entirety.

Enter the taxpayer's name and taxpayer identification number from the first page of this form.

1. Enter your name.
2. Enter your phone number.
- 3a. Enter your Function (e.g., ACS, Collection, Examination, Customer Service, etc.).
- 3b. Enter your Operating Division (W&I, SB/SE, LS&I, or TE/GE).
4. Enter the Organization code number for your office (e.g., 18 for AUSC, 95 for Los Angeles).
5. Check the appropriate box that best reflects how the need for TAS assistance was identified. For example, did taxpayer or representative call or write to an IRS function or the Taxpayer Advocate Service (TAS).
6. Enter the date the taxpayer or representative called or visited an IRS office to request TAS assistance. Or enter the date when the IRS received the Congressional correspondence/inquiry or a written request for TAS assistance from the taxpayer or representative. If the IRS identified the taxpayer's issue as meeting TAS criteria, enter the date this determination was made.
7. Check the box that best describes the reason TAS assistance is requested. Box 9 is for TAS Use Only.
8. State the action(s) you took to help resolve the taxpayer's issue. State the reason(s) that prevented you from resolving the taxpayer's issue. For example, levy proceeds cannot be returned because they were already applied to a valid liability; an overpayment cannot be refunded because the statutory period for issuing a refund expired; or current law precludes a specific interest abatement.
9. Provide a description of the taxpayer's situation, and where appropriate, explain the circumstances that are creating the economic burden and how the taxpayer could be adversely affected if the requested assistance is not provided.
10. Ask the taxpayer how he or she learned about the Taxpayer Advocate Service and indicate the response here.



Streamlined Processing of Installment Agreements

The IRS is testing expanded criteria for streamlined processing of taxpayer requests for installment agreements. The test is scheduled to run through September 30, 2017.

During this test, more taxpayers will qualify to have their installment agreement request processed in a streamlined manner. Based on test results, the expanded criteria for streamlined processing of installment agreement requests may be made permanent.

During the test, expanded criteria for streamlined processing will be applied to installment agreement requests submitted to SB/SE Campus Collection Operations, this includes the Automated Collection System (ACS). Expanded criteria will not be applied to installment agreement requests submitted to W&I Accounts Management, SB/SE Field Collection or through the Online Payment Agreement application.

One expanded criterion being tested immediately is this: Individual taxpayers with an assessed balance of tax, penalty and interest between \$50,000 and \$100,000 may experience accelerated processing of their installment agreement request. This will occur if the taxpayers' proposed monthly payment is the greater of their total assessed balance divided by 84 – or – the amount necessary to fully satisfy the liability by the Collection Statute Expiration Date.

More information on the expanded test criteria will be made available in the coming weeks. In the interim, IRS employees in Campus Collection/ACS can assist with any installment agreement requests.

Please note: Under existing criteria, approximately 90 percent of individual taxpayers with a balance due qualify to use the IRS's [Online Payment Agreement](#) application. IRS encourages individual taxpayers to use the online application and increase their convenience by electing the direct debit method of payment.

Fact Sheet

IRS is testing new installment agreement processing criteria through September 2017.

The majority of taxpayers with a balance due of less than \$25,000 already meet criteria for streamlined processing of their installment agreement request. In general, IRS assistants can establish an installment agreement without the completion of a Collection Information Statement or a determination to file a Notice of Federal Tax Lien.

The IRS is currently testing whether the expansion of streamlined processing criteria to taxpayer installment agreement requests will improve customer service, reduce taxpayer burden and increase agency efficiency.

Test criteria will be applied to installment agreement requests submitted through SB/SE Campus Collection Operations, including the Automated Collection System (ACS), Automated Collection System Support (ACSS) and Compliance Services Collection Operations (CSCO). This test will not be applied to accounts worked by Field Collection revenue officers or Taxpayer Assistance Center employees.

SB/SE Collection will test new streamlined processing criteria as follows:

For individual taxpayers who have filed all required returns and have an assessed balance of tax, penalties and interest of \$50,000 or less,

CURRENT Streamlined CRITERIA	TEST CRITERIA
Payment Terms Up to 72 months – or – the number of months necessary to satisfy the liability in full by the Collection Statute Expiration date, whichever is less	Payment Terms None. This criteria is unchanged.
Collection Information Statement Verification of ability to pay required in event of an earlier default for assessed balances of \$25,001 to \$50,000	Collection Information Statement Not required.
Payment Method Direct debit payments or payroll deduction required for assessed balances of \$25,001 to \$50,000	Payment Method Direct debit payments or payroll deduction is preferred, but not required.

Notice of Federal Tax Lien Determination not required for assessed balances up to \$25,000. Determination is not required for assessed balances of \$25,001 - \$50,000 with mandatory use of direct debit or payroll deduction agreement. Note: If taxpayer does not agree to direct debit or payroll deduction, then they do not qualify for Streamlined IA over \$25,000.	Notice of Federal Tax Lien No change in criteria for assessed balances up to \$25,000. Determination is not required for assessed balances of \$25,001 - \$50,000 with the use of direct debit or payroll deduction agreement. Note: If taxpayer does not agree to direct debit or payroll deduction, then they do qualify for Streamlined IA over \$25,000, but a Notice of Federal Tax Lien determination will be made.
---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

The test criteria discussed above also applies to all out of business debts up to \$25,000 and all out of business sole-proprietorship debts up to \$50,000. For in-business taxpayers, test criteria apply to income tax only debts up to \$25,000.

For individual taxpayers who have filed all required returns and have an assessed balance of tax, penalties and interest between \$50,001 and \$100,000,

CURRENT CRITERIA	TEST CRITERIA CHANGES
None - Streamlined processing criteria currently does not apply to assessed balances of tax between \$50,001 and \$100,000	Payment Terms Up to 84 months – or – the number of months necessary to satisfy the liability in full by the Collection Statute Expiration date, whichever is less Collection Information Statement Not required if the taxpayer agrees to make payment by direct debit or payroll deduction Payment Method Direct debit payments or payroll deduction is not required; however, if one of these methods is not used, then a Collection Information Statement is required. Notice of Federal Tax Lien Determination is required.

The test criteria discussed above also applies to all out of business sole-proprietorship debts between \$50,001 and \$100,000.

For operating businesses with a trust fund tax liability, criteria for streamlined processing of installment agreement requests has not changed, see Internal Revenue Manual [Part 5](#), section 5.14.5

Tax practitioners may continue to contact IRS using the Practitioner Priority Service phone number. If the priority service assistor cannot establish a streamlined installment agreement, they will transfer the call to Campus Collection ACS or practitioners may request to be transferred to ACS with priority service.

During the test period, IRS will solicit Practitioner feedback, evaluate the results and determine if any permanent changes are appropriate.

The majority of individual taxpayers with a balance due of up to \$50,000 already meet the criteria to use the Online Payment Agreement. The [criteria](#) for using this application will not change during the test. IRS encourages those that qualify to use the [Online Payment Agreement](#) application. It saves time and is a cost effective alternative to calling or mailing in a request for an installment agreement.

Page Last Reviewed or Updated: 10-Nov-2016

MODULE 9

Employment Tax Issues



Report of Interview with Individual Relative to Trust Fund Recovery Penalty or Personal Liability for Excise Taxes

Instructions: The interviewer *must* prepare this form either in person or via telephone.
Do not leave any information blank. Enter "N/A" if an item is not applicable.

Section I - Person Interviewed

1. Name	2. Social Security Number (SSN)
2. Address (street, city, state, ZIP code)	4. Home telephone number ()
	5. Work telephone number ()
6. Name of Business and Employer Identification Number (EIN)	7. Did you use a third-party payer, such as a payroll service? <input type="checkbox"/> Yes (If yes complete Section VI A) <input type="checkbox"/> No

8. What was your job title and how were you associated with the business? (Describe your duties and responsibilities and dates of employment.) If person being interviewed is a payroll service provider or a professional employer organization, complete Section VI B

Section II - Responsibilities

1. State whether you performed any of the duties / functions listed below for the business and the time periods during which you performed these duties.

Did you... THIS FORM IS FOR INTERNAL USE ONLY. DO NOT FILE.			Dates	
	Yes	No	From	To
a. Determine financial policy for the business?	<input type="checkbox"/>	<input type="checkbox"/>		
b. Direct or authorize payments of bills/creditors?	<input type="checkbox"/>	<input type="checkbox"/>		
c. Prepare, review, sign, or authorize transmit payroll tax returns?	<input type="checkbox"/>	<input type="checkbox"/>		
d. Have knowledge withheld taxes were not paid?	<input type="checkbox"/>	<input type="checkbox"/>		
e. Authorize payroll?	<input type="checkbox"/>	<input type="checkbox"/>		
f. Authorize or make Federal Tax Deposits?	<input type="checkbox"/>	<input type="checkbox"/>		
g. Authorize the assignment of any EFTPS or electronic banking PINS/passwords?	<input type="checkbox"/>	<input type="checkbox"/>		
h. Could other individuals do any of the above? (Complete Section IV and V)				
Name			Contact Number	
i. Have signature authority or PIN assignment on business bank accounts?				
Bank Name(s)			Account Number(s)	

Section III - Signatures

I declare that I have examined the information given in this interview and to the best of my knowledge and belief, it is true, correct, and complete.

Signature of person interviewed	Date
Signature of Interviewer	Date
Date copy of completed interview form given to person interviewed ▶	

Taxpayer Statement on Page 4: Yes No Interview Continued on subsequent pages? Yes No

Interview Handouts ("X" if given or explain why not in case history.)

Notice 609, Privacy Act Notice **Notice 784**, Could You be Personally Liable for Certain Unpaid Federal Taxes?

Section IV - Business Information

1. List corporate positions below, identifying the persons who occupied them and their dates of service.

Position (e.g. president, director)	Name	Address	Dates

2. Did/does the business use the Electronic Federal Tax Payment System (EFTPS) to make Federal Tax Deposits (FTD's) or payments?

- No
- Yes If yes, to whom are the PINS or passwords assigned _____

3. Other than the EFTPS, does the business do any other banking electronically?

- No
- Yes Where _____
To whom are the PINS/passwords assigned _____

4. Does the business file Form 941 electronically?

- No Who is authorized to sign Form 941 _____
- Yes Who files the returns electronically _____

Section V - Knowledge / Willfulness

1. During the time the delinquent taxes were increasing, or at any time thereafter, were any financial obligations of the business paid? (such as rent, mortgage, utilities, vehicle or equipment loans, or payments to vendors)

No **THIS FORM IS FOR INTERNAL USE ONLY.**

Yes Which obligations were paid? **DO NOT FILE.**

Who authorized them to be paid?

2. Were all or a portion of the payrolls met?

- No
 - Yes
- Who authorized _____

3. Did any person or organization provide funds to pay net corporate payroll?

- No
- Yes (explain in detail and provide name)

4. When and how did you first become aware of the unpaid taxes?

5. What actions did you attempt to see that the taxes were paid?

6. Were discussions ever held by stockholders, officers, or other interested parties regarding nonpayment of the taxes?

- No
- Yes

Identify who attended, dates, any decisions reached, and whether any documentation is available.

7. Who handled IRS contacts such as phone calls, correspondence, or visits by IRS personnel?

When did these contacts take place, and what were the results of these contacts?

Section VI - Payroll Service Provider (PSP) or Professional Employer Organization (PEO)

A - Third-Party Payer Arrangements

(complete this section only if you are interviewing a taxpayer who used a third-party payer)

1. Who signed the service contract or entered into the agreement for services with the third-party payer?	2. Who in the business handled the contacts with the third-party payer?
3. Who was your contact at the third-party payer?	4. How were funds to be made available for the third-party payer to pay the taxes? _____ Name of Bank(s) and Account number(s) from which funds were to be transferred.
5. What actions did you take to verify the third-party payer was filing returns, or making required payments?	6. Were funds available for the third-party payer to use for payment of the taxes? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, explain in detail how and when the money was transferred to the third-party.

**THIS FORM IS FOR INTERNAL USE ONLY.
DO NOT FILE.**

7. Were you aware that the third-party was not making the required payments? <input type="checkbox"/> Yes <input type="checkbox"/> No	8. Did you receive IRS notices indicating that the employment tax returns were not filed, or that the employment taxes were not paid? <input type="checkbox"/> Yes <input type="checkbox"/> No
----------------------------------------------------------------------------------------------------------------------------------------------	-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

B - Third-Party Payer Companies

(complete this section only if you are interviewing a Third-Party Payroll Service Payer)

1. Who in your organization handled the contacts with the client?	2. Who was your contact at the client business?		
3. Who at the client business signed the service contract or entered into the agreement for services?	4. Who had control over the payments of the client's employment taxes?		
5. How were funds to be made available from the client business to pay the taxes? <table style="width:100%; border: none;"> <tr> <td style="border: none; width: 40%;">Bank Name(s)</td> <td style="border: none; width: 60%;">Account Number(s)</td> </tr> </table>		Bank Name(s)	Account Number(s)
Bank Name(s)	Account Number(s)		
6. Were there funds actually available for you to make the tax payments? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, explain in detail how and when the money was transferred to the third-party. _____ If no, what actions did you take to attempt to collect the funds from the client?			

Section VII - Personal Liability for Excise Tax Cases

(Complete only if Business is required to file Excise Tax Returns)

1. Are you aware of any required excise tax returns which have not been filed? <input type="checkbox"/> No <input type="checkbox"/> Yes <i>(list periods)</i>	2. With respect to excise taxes, were the patrons or customers informed that the tax was included in the sales price? <input type="checkbox"/> No <input type="checkbox"/> Yes
3. If the liability is one of the "collected" taxes (<i>transportation of persons or property and communications</i>), was the tax collected? <input type="checkbox"/> No <input type="checkbox"/> Yes	4. Were you aware, during the period tax accrued, that the law required collection of the tax? <input type="checkbox"/> No <input type="checkbox"/> Yes

Additional Information

Lined area for additional information.

**THIS FORM IS FOR INTERNAL USE ONLY.
DO NOT FILE.**

Lined area for additional information.

Section VIII - Signatures

I declare that I have examined the information given in this interview and to the best of my knowledge and belief, it is true, correct and complete.

Signature of person interviewed	Date
---------------------------------	------

Signature of Interviewer	Date
--------------------------	------

Date copy of completed interview form given to person interviewed	▶
-------------------------------------------------------------------	---

Interview Handouts ("X" if given or explain why not in case history.)

Notice 609, Privacy Act Notice **Notice 784**, Could You be Personally Liable for Certain Unpaid Federal Taxes?

MODULE 10



**Innocent
Spouse**

&

**Injured
Spouse**



Request for Innocent Spouse Relief

► Information about Form 8857 and its separate instructions is at www.irs.gov/form8857.

Important things you should know

- **Do not file this form with your tax return.** See *Where To File* in the instructions.
- Review and follow the instructions to complete this form. Instructions can be obtained at www.irs.gov/form8857 or by calling 1-800-TAX-FORM (1-800-829-3676).
- While your request is being considered, the IRS generally cannot collect any tax from you for the year(s) you request relief. However, filing this form extends the amount of time the IRS has to collect the tax you owe, if any, for those years.
- The IRS is required by law to notify the person on line 5 that you requested this relief. That person will have the opportunity to participate in the process by completing a questionnaire about the tax years you enter on line 3. This will be done before the IRS issues preliminary and final determination letters.
- The IRS will not disclose the following information: your current name, address, phone numbers, or employer.

Part I Should you file this form?

Generally, both you and your spouse are responsible, jointly and individually, for paying any tax, interest, or penalties from your joint return. If you believe your current or former spouse should be solely responsible for an erroneous item or an underpayment of tax from your joint tax return, you may be eligible for innocent spouse relief.

Innocent spouse relief may also be available if you were a resident of a community property state (see list of community property states in the instructions) and did not file a joint federal income tax return and you believe you should not be held responsible for the tax attributable to an item of community income.

1 Do either of the paragraphs above describe your situation?

- Yes. You should file this Form 8857. Go to question 2.
 No. Do not file this Form 8857, but go to question 2 to see if you need to file a different form.

2 Did the IRS take your share of a joint refund from any tax year to pay any of the following past-due debt(s) owed ONLY by your spouse? • Child support • Spousal support • Student loan (or other federal nontax debt) • Federal or state taxes

- Yes. You may be able to get back your share of the refund. See Form 8379, Injured Spouse Allocation, and the instructions to that form. Go to question 3 if you answered "Yes" to question 1.
 No. Go to question 3 if you answered "Yes" to question 1. If you answered "No" to question 1, do not file this form.

3 If you determine you should file this form, enter each tax year you want innocent spouse relief. It is important to enter the correct year. For example, if the IRS used your 2011 income tax refund to pay a 2009 joint tax liability, enter tax year 2009, not tax year 2011.

Tax Year _____	Tax Year _____	Tax Year _____
Tax Year _____	Tax Year _____	Tax Year _____

Part II Tell us about yourself and your spouse for the tax years you want relief

4 Your current name (see instructions)	Your social security number	
Address where you wish to be contacted. If this is a change of address, see instructions.		
Number and street or P.O. box	Apt. no.	County
City, town or post office, state, and ZIP code. If a foreign address, see instructions.	Best or safest daytime phone number (between 6 a.m. and 5 p.m. Eastern Time)	
5 Who was your spouse for the tax years you want relief? File a separate Form 8857 for tax years involving different spouses or former spouses.		
That person's current name	Social security number (if known)	
Current home address (number and street) (if known). If a P.O. box, see instructions.	Apt. no.	
City, town or post office, state, and ZIP code. If a foreign address, see instructions.	Daytime phone number (between 6 a.m. and 5 p.m. Eastern Time)	

Note. If you need more room to write your answer for any question, attach more pages. Be sure to write your name and social security number on the top of all pages you attach.

Part II Tell us about yourself and your spouse for the tax years you want relief (Continued)

6 What is the current marital status between you and the person on line 5?

- Married and still living together
Married and living apart since
Widowed since
Legally separated since
Divorced since

Attach a photocopy of the death certificate and will (if one exists).
Attach a photocopy of your entire separation agreement.
Attach a photocopy of your entire divorce decree.

Note. A divorce decree stating that your former spouse must pay all taxes does not necessarily mean you qualify for relief.

7 What was the highest level of education you had completed when the return(s) were filed? If the answers are not the same for all tax years, explain.

- Did not complete high school
High school diploma or equivalent
Some college
College degree or higher. List any degrees you have
List any college-level business or tax-related courses you completed
Explain

8 Were you or other members of your family a victim of spousal abuse or domestic violence, or suffering the effects of such abuse during any of the tax years you want relief or when any of the returns were filed for those years?

- Yes. If you want the IRS to consider this information in making its determination, complete Part V of this form in addition to other parts of the form. First read the instructions for Part V, to understand how the IRS will proceed with evaluating your claim for relief in these circumstances.
If you checked "Yes" above, we will put a note on your separate account. This will enable us to respond appropriately and be sensitive to your situation. We will remove the note from your account if you request it (as explained in the instructions). If you do not want us to put a note on your account, check here

No. Complete the other parts of this form except for Part V.

9 When any of the returns listed on line 3 were filed, did you have a mental or physical health problem or do you have a mental or physical health problem now? If the answers are not the same for all tax years, explain below.

- Yes. Attach a statement to explain the problem and when it started. Provide photocopies of any documentation, such as medical bills or a doctor's report or letter.
No.
Explain

10 Is there any information you are afraid to provide on this form, but are willing to discuss?

- Yes No

Part III Tell us if and how you were involved with finances and preparing returns for those tax years

11 Did you agree to file a joint return? Yes No

Explain why or why not

12 Did you sign the joint return? See instructions. Yes No

Explain why or why not

Note. If you need more room to write your answer for any question, attach more pages. Be sure to write your name and social security number on the top of all pages you attach.

Part III Tell us if and how you were involved with finances and preparing returns for those tax years (Continued)

13 What was your involvement with preparing the returns? Check all that apply and explain, if necessary. If the answers are not the same for all tax years, explain.

- checkbox You were not involved in preparing the returns.
checkbox You filled out or helped fill out the returns.
checkbox You gathered receipts and cancelled checks.
checkbox You gave tax documents (such as Forms W-2, 1099, etc.) for the preparation of the returns.
checkbox You reviewed the returns before they were filed.
checkbox You did not review the returns before they were filed. Explain below why you did not review the returns.
checkbox You did not know a joint return was filed.
checkbox Other

Explain how you were involved

14 When the returns were filed, what did you know about any incorrect or missing information? Check all that apply and explain, if necessary. If the answers are not the same for all tax years, explain below.

- checkbox You knew something was incorrect or missing, but you said nothing. Explain below.
checkbox You knew something was incorrect or missing and asked about it. Explain below.
checkbox You did not know anything was incorrect or missing.
checkbox Not applicable. There was no incorrect or missing information.

Explain

15 When any of the returns were filed, what did you know about the income of the person on line 5? Check all that apply and explain, if necessary. If the answers are not the same for all tax years, explain.

- checkbox You knew that the person on line 5 had income.

List each type of income on the lines provided below. (Examples are wages, social security, gambling winnings, or self-employment business income.) Enter each tax year and the amount of income for each type you listed. If you do not know any details, enter "I don't know."

Blank lines for listing income types and amounts.

- checkbox You knew that the person on line 5 was self-employed and you helped with the books and records.
checkbox You knew that the person on line 5 was self-employed and you did not help with the books and records.
checkbox You knew that the person on line 5 had no income.
checkbox You did not know whether the person on line 5 had income.

Explain why you did not know whether the person on line 5 had income

16 When the returns were filed, did you know if the returns showed a balance due to the IRS for those tax years? If the answers are not the same for all tax years, explain.

- checkbox Yes. Explain when and how you thought the amount of tax reported on the return would be paid

Blank lines for explaining tax amount.

- checkbox No. Explain why you did not know the return showed a balance due.

Blank lines for explaining balance due.

- checkbox Not applicable. There was no balance due on the return.

17 When any of the returns were filed, were you having financial problems (for example, bankruptcy or bills you could not pay)? If the answers are not the same for all tax years, explain.

- checkbox Yes. Explain

Blank lines for explaining financial problems.

- checkbox No.

- checkbox Did not know. Explain

Blank lines for explaining financial problems.

Note. If you need more room to write your answer for any question, attach more pages. Be sure to write your name and social security number on the top of all pages you attach.

Part III Tell us if and how you were involved with finances and preparing returns for those tax years (Continued)

18 For the years you want relief, how were you involved in the household finances? Check all that apply. If the answers are **not** the same for all tax years, explain.

- You were not involved in handling money for the household. Explain below.
- You knew the person on line 5 had separate accounts.
- You had joint accounts with the person on line 5, but you had limited use of them or did not use them. Explain below.
- You used joint accounts with the person on line 5. You made deposits, paid bills, balanced the checkbook, or reviewed the monthly bank statements.
- You made decisions about how money was spent. For example, you paid bills or made decisions about household purchases.
- Other ►

Explain anything else you want to tell us about your household finances ►

.....

.....

19 Did you (or the person on line 5) incur any large expenses, such as trips, home improvements, or private schooling, or make any large purchases, such as automobiles, appliances, or jewelry, during any of the years you want relief or any later years?

- Yes. Describe (a) the types and amounts of the expenses and purchases and (b) the years they were incurred or made.

.....

.....

.....

.....

- No.

20 Has the person on line 5 ever transferred assets (money or property) to you? (Property includes real estate, stocks, bonds, or other property that you own or possess now or possessed in the past.) See instructions.

- Yes. List the assets, the dates they were transferred, and their fair market values on the dates transferred. If the property was secured by any debt (such as a mortgage on real estate), explain who was responsible for making payments on the debt, how much was owed on the debt at the time of transfer and whether the debt has been satisfied. Explain why the assets were transferred to you. If you no longer possess or own the assets, explain what happened with the assets.

.....

.....

.....

.....

- No.

Part IV Tell us about your current financial situation

21 Tell us about your assets. Your assets are your money and property. Property includes real estate, motor vehicles, stocks, bonds, and other property that you own. In the table below, list the amount of cash you have on hand and in your bank accounts. Also list each item of property, the fair market value (as defined in the instructions) of each item, and the balance of any outstanding loans you used to acquire each item. Do not list any money or property you listed on line 20.

Description of Assets	Fair Market Value	Balance of Any Outstanding Loans You Used To Acquire the Asset

Note. If you need more room to write your answer for any question, attach more pages. Be sure to write your name and social security number on the top of all pages you attach.

Part IV Tell us about your current financial situation (Continued)

22 How many people are currently in your household, including yourself? Adults _____ Children _____

23 Tell us your current average monthly income and expenses for your entire household.

Monthly Income — If family or friends are helping to support you, include the amount of support as gifts below.	Amount
Gifts	
Wages (Gross pay)	
Pensions	
Unemployment	
Social security	
Government assistance, such as housing, food stamps, grants	
Alimony	
Child support	
Self-employment business income	
Rental income	
Interest and dividends	
Other income, such as disability payments, gambling winnings, etc. List each type below:	
Type _____	
Type _____	
Type _____	
Total Monthly Income	

Monthly Expenses — Enter all expenses, including expenses paid with income from gifts.	Amount
Food and Personal Care:	
Food	
Housekeeping supplies	
Clothing and clothing services	
Personal care products and services	
Transportation:	
Auto loan/lease payment, gas, insurance, licenses, parking, maintenance, etc.	
Public transportation	
Housing and Utilities:	
Rent or mortgage	
Real estate taxes and insurance	
Electric, oil, gas, water, trash, etc.	
Telephone and cell phone	
Cable and Internet	
Medical:	
Health insurance premiums	
Out-of-pocket expenses	
Other:	
Child and dependent care	
Caregiver expenses	
Income tax withholding (federal, state, and local)	
Estimated tax payments	
Term life insurance premiums	
Retirement contributions (employer required)	
Retirement contributions (voluntary)	
Union dues	
Unpaid state and local taxes (minimum payment)	
Student loans (minimum payment)	
Court-ordered debt payments (for example, court- or agency-ordered child support, alimony and garnishments). List each type below:	
Type _____	
Type _____	
Type _____	
Miscellaneous	
Total Monthly Expenses	

Note. If you need more room to write your answer for any question, attach more pages. Be sure to write your name and social security number on the top of all pages you attach.

Part V Complete this part if you were (or are now) a victim of domestic violence or spousal abuse

As stated in line 8, providing this additional information is not mandatory but may strengthen your request. Additionally, if you prefer to provide this information orally, check the "Yes" box on line 10.

If you were (or are now) a victim of domestic violence or spousal abuse by the person on line 5, the IRS will consider the information you provide in this part to determine whether to grant innocent spouse relief. However, the IRS is required by law to notify the person on line 5 that you requested this relief. There are no exceptions to this rule. That person will have the opportunity to participate in the process by completing a questionnaire about the tax years you entered on line 3. This will be done before the IRS issues preliminary and final determination letters. However, the IRS is also required by law to keep all the personal identifying information (such as current names, addresses, and employment-related information) of both you and the person on line 5 confidential. This means that the IRS cannot disclose one person's information to the other person. If the IRS does not grant you relief and you choose to petition the Tax Court, your personal identifying information is available, unless you ask the Tax Court to withhold it.

The person on line 5 will receive a questionnaire about the tax years you entered on line 3. Except for your current name, address, phone numbers, and employer, this form and any attachments could be disclosed to the person on line 5. If you have any privacy concerns, see instructions.

The IRS understands and is sensitive to the effects of domestic violence and spousal abuse, and encourages victims of domestic violence to call 911 if they are in immediate danger. If you have concerns about your safety, please consider contacting the 24-Hour (Confidential) National Domestic Violence Hotline at 1-800-799-SAFE (7233), or 1-800-787-3224 (TTY), or 1-855-812-1001 (Video Phone Only for Deaf Callers) before you file this form.

A representative from the IRS may call you to gather more information and discuss your request. Be sure you enter your correct contact information on line 4.

24a During any of the tax years for which you are seeking relief or when any of the returns were filed for those years, did the person on line 5 do any of the following? Check all that apply. (Note. If this does not apply to you, skip lines 24a, b, and c, and complete lines 25 through 29.)

- Physical harm or threaten you, your children, or other members of your family.
Sexually abuse you, your children, or other members of your family.
Make you afraid to disagree with him/her.
Criticize or insult you or frequently put you down.
Withhold money for food, clothing, or other basic needs.
Make most or all the decisions for you, including financial decisions.
Restrict or control who you could see or talk to or where you could go.
Isolate you or keep you from contacting your family members and/or friends.
Cause you to fear for your safety in any other way.
Stalk you, your children, or other members of your family.
Abuse alcohol or drugs.

b Describe the abuse you experienced, including approximately when it began and how it may have affected you, your children, or other members of your family. Explain how this abuse affected your ability to question the reporting of items on your tax return or the payment of the tax due on your return.

c Attach photocopies of any documentation you have, such as:

- Protection and/or restraining order.
Police reports.
Medical records.
Doctor's report or letter.
Injury photographs.
A statement from someone who was aware of or witnessed the abuse or the results of the abuse (notarized if possible).
Any other documentation you may have.

25 Are you afraid of the person listed on line 5?

- Yes No

26 Does the person listed on line 5 pose a danger to you, your children, or other members of your family?

- Yes No

27 Were the police, sheriff, or other law enforcement ever called?

- Yes No

28 Was the person listed on line 5 charged or arrested for abusing you, your children, or other members of your family?

- Yes. Provide details below.

No

29 Have you sought help from a local domestic violence program?

- Yes. Provide details below.

No

Note. If you need more room to write your answer for any question, attach more pages. Be sure to write your name and social security number on the top of all pages you attach.

Part VI Additional Information

30 Please provide any other information you want us to consider in determining whether it would be unfair to hold you liable for the tax.

Lined area for providing additional information.

Part VII Tell us if you would like a refund

31 By checking this box and signing this form, you are indicating that you would like a refund if you qualify for relief and if you already paid the tax. See instructions

Caution
By signing this form, you understand that, by law, we must contact the person on line 5. See instructions for details.

Sign Here

Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this form and any accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.



Your signature

Date

Table for Preparer information: Print/Type preparer's name, Preparer's signature, Date, Check self-employed, PTIN, Firm's name, Firm's address, Firm's EIN, Phone no.

Instructions for Form 8857

(Rev. January 2014)



Department of the Treasury
Internal Revenue Service

Request for Innocent Spouse Relief

Section references are to the Internal Revenue Code unless otherwise noted.

General Instructions

Note. In these instructions, the term “your spouse or former spouse” means the person who was your spouse for the year(s) you want relief. This is the person whose name you enter on line 5.

Future Developments

For the latest information about developments related to Form 8857 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form8857.

What's New

The Internal Revenue Service has issued Revenue Procedure 2013-34, available at www.irs.gov/irb/2013-43_IRB/ar07.html. This revenue procedure expands how the IRS will take into account abuse and financial control by the nonrequesting spouse in determining whether equitable relief is warranted. It also broadens the availability of refunds in cases involving deficiencies. See the instructions for *Line 31*, later.

Purpose of Form

When you file a joint income tax return, the law makes both you and your spouse responsible for the entire tax liability. This is called joint and several liability. Joint and several liability applies not only to the tax liability you show on the return but also to any additional tax liability the IRS determines to be due, even if the additional tax is due to the income, deductions, or credits of your spouse or former spouse. You remain jointly and severally liable for taxes, and the IRS can still collect them from you, even if you later divorce and the divorce decree states that your former spouse will be solely responsible for the tax.

If you believe, taking into account all the facts and circumstances, only your spouse or former spouse should be held responsible for all or part of the tax, you should request relief from the tax liability, including related penalties and interest. To request relief, you must file Form 8857. The IRS will use the information you provide on the form, and any attachments you submit, to determine if you are eligible for relief. The IRS will contact you if additional information is needed.

Married people who did not file joint returns, but who lived in community property states may request relief from liability for tax attributable to an item of community income. Community property states are Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, Washington, and Wisconsin. See *Community Property Laws*, later.

Note. We recognize that some of the questions on the form involve sensitive subjects. However, we need this information to evaluate the circumstances of your case and properly determine whether you qualify for relief.

Situations in Which You Should Not File Form 8857

Do not file Form 8857 for any tax year to which the following situations apply, even if you checked “Yes” on line 1.

- In a final decision a court considered whether to grant you relief from the joint liability and decided not to do so.
- In a final decision a court did not consider whether to grant you relief from the joint liability, but you meaningfully participated in the proceeding and could have asked for relief.
- You entered into an offer in compromise with the IRS.
- You entered into a closing agreement with the IRS that disposed of the same liability for which you want to seek relief. However, see Pub. 971, *Innocent Spouse Relief*, for an exception that applies to TEFRA partnership proceedings.
- You answered “No” to question 1.

When To File

You should file Form 8857 as soon as you become aware of a tax liability for which you believe only your spouse or former spouse should be held responsible. The following are some of the ways you may become aware of such a liability.

- The IRS is examining your tax return and proposing to increase your tax liability.
- The IRS sends you a notice.

However, you generally must file Form 8857 no later than 2 years after the first IRS attempt to collect the tax from you. (But see the **exceptions** below for different filing deadlines that apply.) For this reason, do not delay filing because you do not have all the required documentation.

Collection activities that may start the 2-year period are:

- The IRS offset your income tax refund against an amount you owed on a joint return for another year and the IRS informed you about your right to file Form 8857.
- The filing of a claim by the IRS in a court proceeding in which you were a party or the filing of a claim in a proceeding that involves your property. This includes the filing of a proof of claim in a bankruptcy proceeding.
- The filing of a suit by the United States against you to collect the joint liability.
- The issuance of a section 6330 notice, which notifies you of the IRS' intent to levy and your right to a collection due process (CDP) hearing. The IRS usually sends a section 6330 notice by issuing a Letter 11 or Letter 1058.

Exception for equitable relief. The amount of time to request equitable relief depends on whether you are seeking relief from a balance due, seeking a credit or refund, or both:

- **Balance Due** – Generally, you must file your request within the time period the IRS has to collect the tax. Generally, the IRS has 10 years from the date the tax liability was assessed to collect the tax. In certain cases, the 10-year period is suspended. The amount of time the suspension is in effect will extend the time the IRS has to collect the tax. See Pub. 594, *The IRS Collection Process*, for details.
- **Credit or Refund** – Generally, you must file your request within 3 years after the date the original return was filed or within 2 years after the date the tax was paid, whichever is later. But you may have more time to file if you live in a federally declared disaster area or you are physically or mentally unable to manage your financial affairs. See Pub. 556, *Examination of Returns, Appeal Rights, and Claims for Refund*, for details.
- **Both a Balance Due and a Credit or Refund** – If you are seeking a refund of amounts you paid and relief from a balance due over and above what you have paid, the time period for credit or refund will apply to any payments you have made, and

the time period for collection of a balance due amount will apply to any unpaid liability.

Exception for relief from liability for tax attributable to an item of community income. If you are requesting relief from liability for tax attributable to an item of community income (other than equitable relief), a different filing deadline applies. See *Relief from liability for tax attributable to an item of community income*, discussed later under *Community Property Laws*. The time in which to request equitable relief from liability for tax attributable to an item of community income follows the rules for equitable relief, earlier.

Where To File

Do not file Form 8857 with your tax return or the Tax Court. Instead, mail it to one of the following addresses.

If using the U.S. Postal Service:

Internal Revenue Service
P.O. Box 120053
Covington, KY 41012

If using a private delivery service:

Internal Revenue Service
201 W. Rivercenter Blvd., Stop 840F
Covington, KY 41011

Alternatively, you can fax the form and attachments to the IRS at 855-233-8558.

For a list of private delivery services you can use to meet the "timely mailing as timely filing" rule for filing Form 8857 by the deadline, go to IRS.gov and enter "Private Delivery Services" in the search box.

Write your name and social security number on any attachments.

Send it to one of the above addresses or fax it to the above number even if you are communicating with an IRS employee because of an examination, examination appeal, or collection.

If you received an IRS notice of deficiency, you also should file a petition with the Tax Court before the end of the 90-day period, as explained in the notice. In your petition, you should raise innocent spouse relief as a defense to the deficiency. By doing so, you preserve your rights if the IRS is unable to properly consider your request before the end of the 90-day period. Include the information that supports your position, including when and why you filed Form 8857 with the IRS, in your petition to the Tax Court. The time for filing with the Tax Court is not extended while the IRS is considering your request.

The IRS Must Contact Your Spouse or Former Spouse

By law, the IRS must contact your spouse or former spouse. There are **no** exceptions, even for victims of spousal abuse or domestic violence.

We will inform your spouse or former spouse that you filed Form 8857 and will allow him or her to participate in the process. If you are requesting relief from joint and several liability on a joint return, the IRS must also inform him or her of its preliminary and final determinations regarding your requested relief.

To protect your privacy, the IRS will not disclose your personal information (such as your current name, address, phone number(s), or information about your employer, your income, or your assets). Any other information you provide that the IRS uses to make a determination about your request for

relief from liability could be disclosed to the person you list on line 5. If you have concerns about your privacy or the privacy of others, you should redact or black out personal information in the material you submit.



If you petition the Tax Court (explained later under What Happens After You File Form 8857), your spouse or former spouse may see your personal information, unless you ask the Tax Court to withhold it.

Types of Relief

Four types of relief are available. They are:

1. Innocent spouse relief.
2. Separation of liability relief.
3. Equitable relief.
4. Relief from liability for tax attributable to an item of community income. (See *Community Property Laws*, later).

Innocent Spouse Relief

You may be allowed innocent spouse relief only if all of the following apply.

- You filed a joint return for the year(s) entered on line 3.
- There is an understated tax on the return(s) that is due to erroneous items (defined below) of the person with whom you filed the joint return.
- You can show that when you signed the return(s) you did not know and had no reason to know that the understated tax existed (or the extent to which the understated tax existed).
- Taking into account all the facts and circumstances, it would be unfair to hold you liable for the understated tax.

Understated tax. You have an understated tax if the IRS determined that your total tax should be more than the amount actually shown on the return.

Example. You and your former spouse filed a joint return showing \$5,000 of tax, which was fully paid. The IRS later examines the return and finds \$10,000 of income that your former spouse earned but did not report. With the additional income, the total tax becomes \$6,500. The understated tax is \$1,500, for which you and your former spouse are both liable.

Erroneous items. Any income, deduction, credit, or basis is an erroneous item if it is omitted from or incorrectly reported on the joint return.

Partial innocent spouse relief. If you knew about any of the erroneous items, but not the full extent of the item(s), you may be allowed relief for the part of the understatement you did not know about.

Additional information. For additional information on innocent spouse relief, see Pub. 971.

Separation of Liability Relief

You may be allowed separation of liability relief for any understated tax (defined above) shown on the joint return(s) if the person with whom you filed the joint return is deceased or you and that person:

- Are now divorced,
- Are now legally separated, or
- Have lived apart at all times during the 12-month period prior to the date you file Form 8857.

See Pub. 504, Divorced or Separated Individuals, for details on divorce and separation.

Exception. If, at the time you signed the joint return, you knew about any item that resulted in part or all of the understated tax, then your request will not apply to that part of the understated tax.

Additional information. For additional information on separation of liability relief, see Pub. 971.

Equitable Relief

You may be allowed equitable relief if both of the following conditions are met.

- You have an understated tax (defined earlier) or unpaid tax (defined next), and
- Taking into account all the facts and circumstances, the IRS determines it would be unfair to hold you liable for the understated or unpaid tax.

Equitable relief is the only type of relief available for an unpaid tax.

Unpaid tax. An unpaid tax is tax that is properly shown on your return but has not been paid.

Example. You and your former spouse filed a joint return that properly reflects your income and deductions but showed an unpaid balance due of \$5,000. The unpaid tax is \$5,000. You gave your former spouse \$2,500 and he or she promised to pay the full \$5,000, but paid nothing. There is still an unpaid tax of \$5,000, for which you and your former spouse are both liable.

Additional information. For additional information on equitable relief, see Pub. 971 and Rev. Proc. 2013-34.

Community Property Laws

Generally, you must follow community property laws when filing a tax return if you are married and live in a community property state. Community property states are Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, Washington, and Wisconsin. Generally, community property laws provide that you and your spouse are both entitled to one-half of your total community income and expenses. If you and your spouse filed a joint return in a community property state, you are both jointly and severally liable for the total liability on the return. If you request relief from joint and several liability, state community property laws are not taken into account in determining whether an item belongs to you or your spouse or former spouse.

If you were a married resident of a community property state, but did not file a joint return and are now liable for an unpaid or understated tax, check "Yes" on line 1. You have the following two ways to get relief.

1. Relief from liability for tax attributable to an item of community income. You are not responsible for the tax related to an item of community income if **all** of the following conditions exist.

- You did not file a joint return for the tax year.
- You did not include the item in gross income on your separate return.
- Under section 879(a), the item was income that belonged to your spouse or former spouse. For details, see *Community Property Laws*, in Pub. 971.
- You establish that you did not know of, and had no reason to know of, that item.
- Under all facts and circumstances, it would not be fair to include the item in your gross income.

If you meet the above conditions, complete this form.

You must file Form 8857 no later than 6 months before the expiration of the period of limitations on assessment (including extensions) against your spouse or former spouse for the tax year for which you are requesting relief. However, if the IRS begins an examination of your return during that 6-month period, the latest time for requesting relief is 30 days after the date of the IRS' initial contact letter to you. The period of limitations on assessment is the amount of time, generally 3 years, that the

IRS has from the date you filed the return to assess taxes that you owe.

2. Equitable relief. If you do not qualify for the relief described in (1) above and are now liable for an unpaid or understated tax you believe should be paid only by your spouse or former spouse, you may request equitable relief. See *Equitable Relief*, earlier.

What Happens After You File Form 8857

We will review your form for completeness and contact your spouse or former spouse to ask if he or she wants to participate in the process. Generally, once we have all of the necessary information to make a decision, we will send a preliminary determination letter to you and your spouse or former spouse. If neither of you appeals the decision, we will issue a final determination letter to both of you. If either or both of you appeal to the IRS Office of Appeals, Appeals will issue a final determination letter to both of you after consideration of your appeal.

Note. If you did not file a joint return for the year you are requesting relief, we will send the determination letters only to you.

Tax Court review of request. You may be able to petition (ask) the Tax Court to review your request for relief (other than a request for relief from liability for tax attributable to an item of community income) if:

- The IRS sends you a final determination letter regarding your request for relief, or
- You do not receive a final determination letter from the IRS within 6 months from the date you filed Form 8857.

The petition must be filed **no later than the 90th day after** the date the IRS mails you a final determination letter. If you do not file a petition, or if you file it late, the Tax Court cannot review your request for relief. See Pub. 971 for details on petitioning the Tax Court.

Collection Statute of Limitations

Generally, the IRS has 10 years to collect an amount you owe. This is the collection statute of limitations. By law, the IRS is not allowed to collect from you after the 10-year period ends.

If you request relief for any tax year, the IRS cannot collect from you for that year while your request is pending. But interest and penalties continue to accrue. Your request is generally considered pending from the date the IRS receives your Form 8857 until the date your request is resolved. This includes the time the Tax Court is considering your request.

After your case is resolved, the IRS can begin or resume collecting from you any tax for which you are determined to remain responsible. The 10-year period will be increased by the amount of time your request for relief was pending plus 60 days.

How To Get Help

See Pub. 971, Innocent Spouse Relief. To get Pub. 971 and other IRS forms and publications, go to IRS.gov or call 1-800-TAX-FORM (1-800-829-3676).



The IRS can help you with your request. If you are working with an IRS employee, you can ask that employee, or you can call 1-855-851-2009.



You can use the Innocent Spouse Tax Relief Eligibility Explorer by going to IRS.gov and entering "Innocent Spouse" in the search box.

The Taxpayer Advocate Service Is Here To Help You

The Taxpayer Advocate Service (TAS) is your voice at the IRS. Our job is to ensure that every taxpayer is treated fairly and that you know and understand your rights.

What can TAS do for you? We can offer you free help with IRS problems that you can't resolve on your own. We know this process can be confusing, but the worst thing you can do is nothing at all! TAS can help if you can't resolve your problems with the IRS and:

- Your problem is causing financial difficulties for you, your family, or your business.
- You face (or your business is facing) an immediate threat of adverse action.
- You have tried repeatedly to contact the IRS but no one has responded, or the IRS has not responded to you by the date promised.

If you qualify for our help, you'll be assigned to one advocate who'll be with you at every turn and will do everything possible to resolve your problem. Here's why we can help:

- TAS is an independent organization within the IRS.
- Our advocates know how to work with the IRS.
- Our services are free and tailored to meet your needs.
- We have offices in every state, the District of Columbia, and Puerto Rico.

How can you reach us? If you think TAS can help you, call your local advocate, whose number is in your local directory and at www.irs.gov/advocate, or call us toll-free at 1-877-777-4778.

How else does TAS help taxpayers?

TAS also handles large-scale, systemic problems that affect many taxpayers. If you know of one of these broad issues, please report it through the Systemic Advocacy Management System at www.irs.gov/sams.

For additional information about TAS, visit www.taxpayeradvocate.irs.gov or see Pub. 1546, The Taxpayer Advocate Service of the IRS – How to Get Help With Unresolved Tax Problems.

Low Income Taxpayer Clinics

Low Income Taxpayer Clinics (LITCs) serve individuals whose income is below a certain level and need to resolve tax problems such as audits, appeals and tax collection disputes. Some clinics can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language. Visit www.irs.gov/litc or see IRS Publication 4134, Low Income Taxpayer Clinic List.

Representation

You may either represent yourself or, with proper written authorization, have someone else represent you. Your representative must be someone who is allowed to practice before the IRS, such as an attorney, certified public accountant, or enrolled agent (a person enrolled to practice before the IRS). Use Form 2848, Power of Attorney and Declaration of Representative, to authorize someone else to represent you before the IRS.

Specific Instructions

Note. If you need more room to write your answer for any question, attach more pages. Be sure to write your name and social security number on the top of all pages you attach.

Also write your name and social security number on the top of any other documents and statements you attach.

Line 1

Complete line 1 to determine if you should file Form 8857.

Whether you check "Yes" or "No," you should go to line 2 (discussed next) to find out if you should file another form (Form 8379) to request *injured spouse relief*. Injured spouse relief is different from innocent spouse relief and you cannot request it by filing Form 8857. You must file Form 8379. For example, if you check "Yes" on line 1 and "Yes" on line 2, you will have to file both Forms 8857 and 8379.

Line 2

Complete line 2 to determine if you should file Form 8379.

Check "Yes" for any tax year to which all of the following apply.

- You filed a joint return.
- At the time you filed the joint return, your spouse owed past-due federal tax, state income tax, state unemployment compensation debts, child support, spousal support, or federal nontax debt, such as a student loan.
- The IRS used (offset) the refund to pay your spouse's past-due amount.

If all three of the above apply, you may be able to get back your share of the refund for that tax year if you file Form 8379, Injured Spouse Allocation.

If you checked "Yes" on line 1, and all three of the above do not apply, check "No" and go to line 3.

Example 1. You and your spouse filed your joint tax return showing a refund of \$3,200. At the time you filed the return, your spouse owed \$2,400 in back child support. The IRS used \$2,400 of your refund to pay your spouse's back child support and refunded the remaining \$800 to you and your spouse. You check "Yes" on line 2 because you meet all of the conditions listed above. If you want to get back your share of the \$2,400 refund that the IRS used to pay your spouse's back child support, you must file Form 8379.

Example 2. The facts are the same as in Example 1, but the IRS audited your return and disallowed a \$5,000 alimony deduction, which was actually child support paid by your spouse. Child support is not deductible. The disallowance resulted in additional tax, interest, and penalties. As explained earlier under *Innocent Spouse Relief*, this deduction is an erroneous item attributable to your spouse. You believe you meet the other requirements in that discussion for getting innocent spouse relief. You check "Yes" on line 1. In addition to Form 8379, you also should file Form 8857.

Line 4

Enter your current name, social security number, current mailing address (including county), and best or safest daytime phone number (between 6 a.m. and 5 p.m. Eastern Time) to call you if we need more information.

If your current name is different from your name as shown on your tax return for any year for which you are requesting relief, enter your former name in parentheses after your current name. For example, enter "Jane Maple (formerly Jane Oak)."

Foreign address. Enter the information in the following order: City, province, county, or state, and country. Follow the country's

practice for entering the postal code. **Do not** abbreviate the country name.

Change of address. The IRS will send the initial correspondence about Form 8857 to the address you enter on line 4. However, the IRS is required to send all other correspondence to the most recent address it has for you in its records. This is usually the address shown on your most recently filed tax return or amended return. If you want us to update our records to use the address you entered on line 4 for all correspondence, you will have to file Form 8822, Change of Address. Send Form 8822 to the address shown in the instructions for that form. **Do not** send it to either of the addresses shown in these Form 8857 instructions. Generally, it takes 4 to 6 weeks to process your change of address.

If the address on line 4 matches the address in our records, you do not need to file Form 8822 unless you move. If you move after you file Form 8857, please use Form 8822 to notify the IRS of your new address.

Line 5

Enter the current name and SSN (if known) of the person to whom you were married at the end of the year(s) listed on line 3.

P.O. box. Enter the box number **only** if:

- You do not know the street address, or
- The post office does not deliver mail to the street address.

Foreign address. See the instructions for line 4, earlier.

Line 8

If you wish to have the note removed from your account, call us at 1-855-851-2009 or write us at either of the addresses or the fax number listed earlier under *Where To File*. Please include your social security number on your written request.

Line 12

By law, if a person's name is signed to a return, it is presumed to be signed by that person, unless that person proves otherwise. If you believe your signature was forged or you signed under duress, explain in the space provided.

If you sign a joint return under duress or your signature was forged, the election to file jointly is not valid and you have no valid return. You are not jointly and severally liable for any income tax liabilities arising from that return. In that case, innocent spouse relief does not apply and is not necessary for obtaining relief. If you file Form 8857, but also maintain that there is no valid joint return due to duress or forgery, the IRS will first make a determination as to the validity of the joint return and may accordingly deny the request for innocent spouse relief based on the fact that no joint return was filed (and thus, relief is not necessary). If it is ultimately determined that a valid joint return was filed, the IRS will then consider whether you would be entitled to innocent spouse relief on the merits.

Forged signature. Your signature on the joint return is considered to be forged if it was not signed by you and you did not authorize (give tacit consent) the signing of your name to the return.

Tacit consent. Tacit consent means that, based on your actions at the time the joint return was filed, you agreed to the filing of the joint return even if you now claim the signature on the return is not yours. Whether you have tacitly consented to the filing of the joint return is based on an examination of all the facts of your case. Factors that may support a finding that you consented to the filing of the joint return include the following.

- You gave tax information (such as Forms W-2 and 1099) to your spouse.
- You did not object to the filing.

- There was an apparent advantage to you in filing a joint return.
- You filed joint returns with your spouse or former spouse in prior years.
- You failed to file a married filing separate return and you had a filing requirement.

Signed under duress. You are considered to have signed under duress (threat of harm or other form of coercion) if you were unable to resist demands to sign the return and you would not have signed the return except for the constraint applied by your spouse or former spouse. The duress must be directly connected with the signing of the joint return.

Line 20

You may not be entitled to relief if either of the following applies.

- Your spouse (or former spouse) transferred property (or the right to property) to you for the main purpose of avoiding tax or payment of tax. A transfer will be presumed to meet this condition if the transfer is made after the date that is 1 year before the date on which the IRS sent its first letter of proposed deficiency.

- The IRS proves that you and your spouse (or former spouse) transferred property to one another as part of a fraudulent scheme. A fraudulent scheme includes a scheme to defraud the IRS or another third party such as a creditor, former spouse, or business partner.

For more information about transfers of property, see Pub. 971.

Fair market value. Fair market value (FMV) is the price at which property would change hands between a willing buyer and a willing seller when both have reasonable knowledge of the relevant facts and neither has to buy or sell. FMV is not necessarily the cost of replacing the item.

Line 21

See the instructions for line 20 for the definition of fair market value.

Line 31

You must indicate that you want a refund of any payments you made in order for the IRS to consider whether you are entitled to it. Payments include refunds from another tax year applied to this tax liability. If you are granted relief, refunds are:

- Permitted under innocent spouse relief and equitable relief as explained below under *Limit on Amount of Refund*.
- Not permitted under separation of liability relief.

Proof Required

The IRS will only refund payments you made with your own money. However, you must provide proof that you made the payments with your own money. Examples of proof are a copy of your bank statement or a canceled check. No proof is required if your individual refund was used by the IRS to pay a tax you owed on a joint tax return for another year.

Limit on Amount of Refund

You are not eligible for refunds of payments made with the joint return, joint payments, or payments that your spouse (or former spouse) made. For example, withholding tax and estimated tax payments cannot be refunded because they are considered made with the joint return. However, you may be entitled to a refund of your portion of a joint overpayment from another year that was applied to the joint tax for a different year. You will need to show your portion of the joint overpayment.

The amount of your refund is limited. Read the chart at the top of the next page to find out the limit.

IF you file Form 8857 . . .	THEN the refund cannot be more than . . .
Within 3 years after filing your return	The part of the tax paid within the 3 years (plus any extension of time for filing your return) before you filed Form 8857.
After the 3-year period, but within 2 years from the time you paid the tax	The tax you paid within the 2 years immediately before you filed Form 8857.

Sign Form 8857

If you do not sign Form 8857, the IRS cannot consider your request and will return it to you. Also be sure to date it.

Keep a copy of the completed form for your records.

Paid Preparer Must Sign

Generally, anyone you pay to prepare Form 8857 must sign it and include their Preparer Tax Identification Number (PTIN) in the space provided. The preparer must give you a copy of Form 8857 for your records. Someone who prepares Form 8857 but does not charge you should not sign it.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. We need it to determine the amount of liability, if any, of which you may be relieved. Internal Revenue Code sections 66(c) and 6015 allow relief from liability. Requesting relief from liability is voluntary. If you request relief from liability, you must give us the information requested on this form. Code section 6109 requires you to provide your social security number. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S.

commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. If you do not provide all the information in a timely manner, we may not be able to process your request.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Learning about the law or the form	1 hr., 9 min.
Preparing the form	2 hr., 36 min.
Copying, assembling, and sending the form to the IRS	1 hr., 3 min.

If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can send your comments from www.irs.gov/formspubs. Click on "More Information" and then on "Give us feedback." Or you can send your comments to the Internal Revenue Service, Tax Forms and Publications, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. **Do not** send the form to this address. Instead, see *Where To File*, earlier.

Injured Spouse Allocation

▶ Information about Form 8379 and its separate instructions is at www.irs.gov/form8379.

Part I **Should You File This Form?** You must complete this part.

- 1 Enter the tax year for which you are filing this form. ▶ _____ Answer the following questions for that year.
- 2 Did you (or will you) file a joint return?
 - Yes.** Go to line 3.
 - No. Stop here.** Do not file this form. You are not an injured spouse.
- 3 Did (or will) the IRS use the joint overpayment to pay any of the following legally enforceable past-due debt(s) owed only by your spouse? (see instructions)
 - Federal tax • State income tax • State unemployment compensation • Child support • Spousal support
 - Federal nontax debt (such as a student loan)
 - Yes.** Go to line 4.
 - No. Stop here.** Do not file this form. You are not an injured spouse.

Note: If the past-due amount is for a federal tax liability owed by both you and your spouse, you may qualify for innocent spouse relief for the year to which the joint overpayment was (or will be) applied. See *Innocent Spouse Relief* in the instructions.
- 4 Are you legally obligated to pay this past-due amount?
 - Yes. Stop here.** Do not file this form. You are not an injured spouse.
 - Note:** If the past-due amount is for a federal tax liability owed by both you and your spouse, you may qualify for innocent spouse relief for the year to which the joint overpayment was (or will be) applied. See *Innocent Spouse Relief* in the instructions.
 - No.** Go to line 5a.
- 5a Were you a resident of a community property state at any time during the tax year entered on line 1? (see instructions)
 - Yes.** Enter the name(s) of the community property state(s) _____
Go to line 5b.
 - No.** Skip line 5b and go to line 6.
- b If you answered "Yes" on line 5a, was your marriage recognized under the laws of the community property state(s)? (see instructions)
 - Yes.** Skip lines 6 through 9. **Go to Part II** and complete the rest of this form.
 - No.** Go to line 6.
- 6 Did you make and report payments, such as federal income tax withholding or estimated tax payments?
 - Yes.** Skip lines 7 through 9 and **go to Part II** and complete the rest of this form.
 - No.** Go to line 7.
- 7 Did you have earned income, such as wages, salaries, or self-employment income?
 - Yes.** Go to line 8.
 - No.** Skip line 8 and go to line 9.
- 8 Did (or will) you claim the earned income credit or additional child tax credit?
 - Yes.** Skip line 9 and **go to Part II** and complete the rest of this form.
 - No.** Go to line 9.
- 9 Did (or will) you claim a refundable tax credit? (see instructions)
 - Yes. Go to Part II** and complete the rest of this form.
 - No. Stop here.** Do not file this form. You are not an injured spouse.

Part II **Information About the Joint Tax Return for Which This Form Is Filed**

- 10 Enter the following information exactly as it is shown on the tax return for which you are filing this form. The spouse's name and social security number shown first on that tax return must also be shown first below.

First name, initial, and last name shown first on the return	Social security number shown first	If Injured Spouse, check here ▶ <input type="checkbox"/>
First name, initial, and last name shown second on the return	Social security number shown second	If Injured Spouse, check here ▶ <input type="checkbox"/>

- 11 Check this box only if you want your refund issued in both names. Otherwise, separate refunds will be issued for each spouse, if applicable.
- 12 Do you want any injured spouse refund mailed to an address different from the one on your joint return? **Yes** **No**
 If "Yes," enter the address.

Number and street
City, town or post office, state, and ZIP code

Part III Allocation Between Spouses of Items on the Joint Tax Return (See the separate Form 8379 instructions for Part III.)

Allocated Items (Column (a) must equal columns (b) + (c))	(a) Amount shown on joint return	(b) Allocated to injured spouse	(c) Allocated to other spouse
13 Income: a. Income reported on Form(s) W-2			
b. All other income			
14 Adjustments to income			
15 Standard deduction or Itemized deductions			
16 Number of exemptions			
17 Credits (do not include any earned income credit)			
18 Other taxes			
19 Federal income tax withheld			
20 Payments			

Part IV Signature. Complete this part only if you are filing Form 8379 by itself and not with your tax return.

Under penalties of perjury, I declare that I have examined this form and any accompanying schedules or statements and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Keep a copy of this form for your records	Injured spouse's signature		Date	Phone number	
	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Paid Preparer Use Only	Firm's name ▶			Firm's EIN ▶	
	Firm's address ▶			Phone no.	

Instructions for Form 8379

(Rev. November 2016)



Department of the Treasury
Internal Revenue Service

Injured Spouse Allocation

Section references are to the Internal Revenue Code unless otherwise noted.

General Instructions

Future Developments

For the latest information about developments related to Form 8379 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form8379.

Purpose of Form

Form 8379 is filed by one spouse (the injured spouse) on a jointly filed tax return when the joint overpayment was (or is expected to be) applied (offset) to a past-due obligation of the other spouse. By filing Form 8379, the injured spouse may be able to get back his or her share of the joint refund.

Are You an Injured Spouse?

You may be an injured spouse if you file a joint tax return and all or part of your portion of the overpayment was, or is expected to be, applied (offset) to your spouse's legally enforceable past-due federal tax, state income tax, state unemployment compensation debts, child or spousal support, or a federal nontax debt, such as a student loan.

A Notice of Offset for federal tax debts is issued by the IRS. A Notice of Offset for past-due state income tax, state unemployment compensation debt, child or spousal support, or federal nontax debts (such as a student loan) is issued by the U.S. Treasury Department's Bureau of the Fiscal Service.

TIP Visit www.irs.gov/taxtopics/tc203.html and www.fiscal.treasury.gov, for more information about refund offsets and debts.

Complete Part I to determine if you are an injured spouse.

Innocent Spouse Relief

Do not file Form 8379 if you are claiming innocent spouse relief. Instead, file Form 8857. Generally, both spouses are responsible for paying the full amount of tax, interest, and penalties due on your joint return. However, if you qualify for innocent spouse relief, you may be relieved of part or all of the joint liability. You may qualify for relief from the joint tax liability if any of the following apply.

- There is an understatement of tax because your spouse omitted income or claimed false deductions or credits, and you

did not know or have reason to know of the understatement.

- There is an understatement of tax and you are divorced, separated, or no longer living with your spouse.
- Given all the facts and circumstances, it would not be fair to hold you liable for the tax. See Pub. 971 for more details.

Where To File

See the chart below to determine where to file your Form 8379.

IF you file Form 8379. . .	THEN mail Form 8379. . .
with your joint return	and your joint return to the Internal Revenue Service Center for the area where you live.*
by itself after you filed your original joint return on paper	to the same Internal Revenue Service Center where you filed your original return.*
by itself after you filed your original joint return electronically	to the Internal Revenue Service Center for the area where you live.*
with an amended return (Form 1040X) or other subsequent return	to the Internal Revenue Service Center for the area where you live.*

*For Internal Revenue Service Center mailing addresses, see your tax return instructions or visit www.irs.gov/uac/where-to-file-paper-tax-returns-with-or-without-a-payment.

When To File

File Form 8379 when you become aware that all or part of your share of an overpayment was, or is expected to be, applied (offset) against your spouse's legally enforceable past-due obligations. You must file Form 8379 for each year you meet this condition and want your portion of any offset refunded.

You must file Form 8379 within 3 years from the due date of the original return (including extensions) or within 2 years from the date that you paid the tax that was later offset, whichever is later. Certain circumstances under Code section 6511 may extend this period.

How To File

You can file Form 8379 with your joint tax return or amended joint tax return (Form 1040X), or you can file it afterwards by itself. File Form 8379 with Form 1040X only if you are amending your original return to claim a joint refund.

If you file Form 8379 with your joint return, attach it to your return in the order of the attachment sequence number (located in the upper right corner of the tax form). Enter "Injured Spouse" in the upper left corner of page 1 of the joint return.

If you file Form 8379 separately, please be sure to attach a copy of all Forms W-2 and W-2G for both spouses, and any Forms 1099 showing federal income tax withholding, to Form 8379. The processing of Form 8379 may be delayed if these forms are not attached, if the form is incomplete when filed, or if you attach a copy of your joint tax return.

Amending Your Tax Return

If you file an amended joint tax return (Form 1040X) to claim an additional refund and you do not want your portion of the overpayment to be applied (offset) against your spouse's legally enforceable past-due obligation(s), then you will need to complete and attach another Form 8379 to allocate the additional refund.

Time Needed To Process Form 8379

Generally, if you file Form 8379 with a joint return on paper, the time needed to process it is about 14 weeks (11 weeks if filed electronically). If you file Form 8379 by itself after a joint return has been processed, the time needed is about 8 weeks.

Specific Instructions

Part I

Line 3. Not all debts are subject to a tax refund offset. To determine if a debt is owed (other than federal tax), and whether an offset will occur, contact the Fiscal Service at 1-800-304-3107 (for TTY/TDD help, call 1-866-297-0517).

TIP Filing Form 8379 when no past-due obligation exists will delay your refund.

Line 5a. The community property states are Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, Washington, and Wisconsin.

If you live in a community property state that recognizes your marriage, special rules will apply to the calculation of your injured spouse refund. Enter the community property state(s) where, at any time during the year, you and your spouse resided and intended to establish a permanent home. For more information about the factors used to determine whether you are subject to community property laws, see Pub. 555.

In community property states, overpayments are considered joint property and are generally applied (offset) to legally owed past-due obligations of either spouse. However, there are exceptions. The IRS will use each state's rules to determine the amount, if any, that would be refundable to the injured spouse. Under state community property laws, 50% of a joint overpayment (except the earned income credit) is applied to non-federal tax debts such as child or spousal support, student loans, state unemployment compensation debts, or state income tax. However, state laws differ on the amount of a joint overpayment that can be applied to a federal tax debt. The earned income credit is allocated to each spouse based on each spouse's earned income.

For more guidance regarding the amount of an overpayment from a joint tax return that the IRS may offset against a spouse's separate tax liability, see the revenue ruling for your state, below.

IF you live in . . .	THEN use . . .
Arizona or Wisconsin	Rev. Rul. 2004-71 available at: http://www.irs.gov/irb/2004-30_IRB/ar10.html
California, Idaho, or Louisiana	Rev. Rul. 2004-72 available at: http://www.irs.gov/irb/2004-30_IRB/ar11.html
New Mexico, Nevada, or Washington	Rev. Rul. 2004-73 available at: http://www.irs.gov/irb/2004-30_IRB/ar12.html
Texas	Rev. Rul. 2004-74 available at: http://www.irs.gov/irb/2004-30_IRB/ar13.html

Line 5b. Check the "No" box on line 5b if you meet **all** of the following conditions.

- You have a same-sex spouse whom you legally married in a jurisdiction that recognizes same-sex marriages.
- You resided during the tax year in a community property state that did **not** recognize same-sex marriages.
- The state's community property laws did **not** apply to you during the tax year.

The special rules discussed above under *Line 5a* do not apply to you.

Line 9. Refundable credits include the following:


- Making work pay credit (2009 and 2010),
- Government retiree credit (2009),
- American opportunity credit (2009 and later years),
- First-time homebuyer credit from Form 5405 (2008–2011),
- Credit for federal tax paid on fuels,
- Adoption credit (2010 and 2011),
- Refundable prior year minimum tax,
- Health coverage tax credit, and
- Premium tax credit (2014 and later years).

Part II

Line 12. If you checked the "Yes" box, enter the address and read the following instructions.

- If the address change is **permanent**, submit Form 8822, *Change of Address*, with Form 8379. If your last return was a joint return, your spouse must also sign the Form 8822 unless you, the injured spouse, check the box on line 1 of Form 8822 indicating that you are establishing a separate residence.
- If the address change is **temporary**, do not submit Form 8822, *Change of Address*. However, the temporary address change may delay your injured spouse refund.

Part III

 **The chart, Where Do I Find The Information To Complete Part III?, will help you find the information you need to complete Part III.**

To properly determine the amount of tax owed and overpayment due to each spouse, an allocation must be made as if each spouse filed a separate tax return instead of a joint tax return. So, each spouse must allocate his or her separate wages, self-employment income and expenses (and self-employment tax), and credits such as education credits, to the spouse who would have shown the item(s) on his or her separate return.

Other items that may not clearly belong to either spouse (for example, a penalty on early withdrawal of savings from a joint bank account) would be equally divided.

If you live in a community property state, follow the instructions below to allocate your income, expenses, and credits. The IRS will apply your state's community property laws based on your allocation if you checked the "Yes" box on line 5b.

The IRS will figure the amount of any refund due the injured spouse.

If a deduction or credit would not be allowed if you had filed a separate return, use the deduction or credit shown on your joint return and allocate that amount between you and your spouse. An example of a deduction that is generally not allowed on a separate return is the student loan interest deduction. Examples of credits not allowed on a separate return are the child and dependent care credit and the American opportunity credit. A similar rule applies to

income and deductions (such as taxable social security benefits and the IRA deduction) that are subject to special limits on a separate return. Use the income and deductions shown on your joint return and allocate them between you and your spouse.

Line 13a. Enter only Form W-2 income on this line. Enter the separate income that each spouse earned.

Line 13b. Identify the type and amount. Allocate joint income, such as interest earned on a joint bank account, as you determine. Be sure to allocate all income shown on the joint return.

Line 14. Allocate each adjustment to the spouse who would have claimed it if a separate return had been filed. For example, allocate the IRA deduction to the spouse who owns the IRA and allocate the student loan interest deduction to the spouse who is legally obligated to make the interest payments. If there are any adjustments that do not belong exclusively to one spouse, allocate them as you determine.

Line 15. If you used the standard deduction on your joint tax return, enter in both columns (b) and (c) one-half of the basic standard deduction shown in column (a).

However, if you checked the boxes for age or blindness at the top of page 2 of Form 1040 or 1040A, enter your total standard deduction on line 15, column (a). Allocate your basic standard deduction as explained earlier. Your basic standard deduction is as follows:

2012—\$11,900; 2013—\$12,200;
2014—\$12,400; 2015—\$12,600;
2016—\$12,600; 2017—\$12,700.

If someone could claim you or your spouse as a dependent, your basic standard deduction is the amount on line 3a of the standard deduction worksheet, found in the Form 1040 or Form 1040A instructions. Then use the following worksheet to allocate the additional standard deduction (the difference between the total standard deduction and the basic standard deduction).

1. Enter here the total number of boxes checked for age or blindness **for yourself** at the top of page 2 of Form 1040 or 1040A _____
2. Enter the additional standard deduction for the year as shown below _____

2012	\$1,150	2015	\$1,250
2013	\$1,200	2016	\$1,250
2014	\$1,200	2017	\$1,250
3. Multiply line 2 by line 1. Include this amount on line 15, column (b) _____
4. Enter here the total number of boxes checked for age or blindness **for your spouse** at the top of page 2 of Form 1040 or 1040A _____
5. Multiply line 4 by line 2. Include this amount on line 15, column (c) _____

employee business expenses. Allocate other deductions as you determine.

Line 16. Allocate the exemptions claimed on the joint return to the spouse who would have claimed them if separate returns had been filed. Enter whole numbers only. For example, you cannot allocate 3 exemptions by giving 1.5 exemptions to each spouse.

Line 17. Allocate any child tax credit, child and dependent care credit, and additional child tax credit to the spouse who was allocated the qualifying child's exemption. Do not include any earned income credit here; the IRS will allocate it based on each spouse's income. Allocate business credits based on each spouse's interest in the business. Allocate any other credits as you determine.

Line 18. Allocate self-employment tax to the spouse who earned the self-employment income. Allocate the excess advance premium tax credit repayment and the individual responsibility payment for health care in any way you choose. Allocate the Net Investment Income Tax (Form 8960) consistently with the allocation used for net investment income on line 13b.

Line 19. Enter federal income tax withheld from each spouse's income as shown on Forms W-2, W-2G, and 1099. Be sure to attach copies of these forms to your tax return or to Form 8379 if you are filing it by itself. Also include on this line any excess social security or tier 1 Railroad Retirement (RRTA) tax withheld and any Additional Medicare Tax withholding from Form 8959, line 24, attributed to each spouse.

Line 20. You can allocate joint estimated tax payments in any way you choose as long as both you and your spouse agree. If you cannot agree, the estimated tax payments will be allocated according to the following formula:

$$\frac{\text{Each spouse's separate tax liability}}{\text{Both separate tax liabilities}} \times \text{Estimated tax payments}$$

Allocate each spouse's separate estimated tax payments to the spouse who made them.

If you itemize your deductions, enter each spouse's separate deductions, such as

Where Do I Find The Information To Complete Part III?	
Line on Form 8379	Where To Find the Information on Your Tax Return
13a. Income reported on Form W-2	This is the income shown on Form W-2 that you reported on line 7 of Form 1040 or 1040A or on line 1 of Form 1040EZ.
13b. All other income	This is the income you reported in the "Income" section of your tax return (other than the income you entered on line 13a above).
14. Adjustments to income	On Forms 1040 and 1040A, these are the amounts you entered on page 1 in the "Adjusted Gross Income" section. There are no adjustments to income on Form 1040EZ.
15. Standard deduction or itemized deductions	On Form 1040, this is the amount you entered on line 40. On Form 1040A, this is the amount you entered on line 24. On Form 1040EZ, this is the amount you entered on line E of the worksheet on page 2. If you did not fill out the worksheet, the standard deduction is shown under the worksheet.
16. Number of exemptions	On Form 1040 or 1040A, this is the number you entered in box 6d. On Form 1040EZ, this is the number of unchecked boxes on line 5.
17. Credits	On Form 1040, these are the tax credits (except the earned income credit) in the "Tax and Credits" and "Payments" sections on page 2. On Form 1040A, these are the tax credits (except the earned income credit) in the "Tax, credits, and payments" section on page 2. Do not enter the earned income credit from Form 1040EZ on this line.
18. Other taxes	On Form 1040, these are the excess advance premium tax credit repayment you entered on line 46 and the taxes in the "Other Taxes" section on page 2. On Form 1040A, these are the excess advance premium tax credit repayment you entered on line 29 and the individual responsibility payment for health care you entered on line 38. On Form 1040EZ, this is the individual responsibility payment for health care you entered on line 11.
19. Federal income tax withheld	This is the amount you entered on the "Federal income tax withheld" line (on page 2 of Forms 1040 and 1040A; on page 1 of Form 1040EZ). Also include any excess social security and tier 1 RRTA tax withheld.
20. Payments	These are on the lines of your return where you entered estimated tax payments, the amount applied from your previous year's tax return, and amounts you paid with an extension to file (Form 2350 or Form 4868).

Daytime phone number. Providing your daytime phone number may help speed the processing of Form 8379. We may have questions about items on it. If you answer our questions over the phone, we may be able to continue processing Form 8379 without mailing you a letter.

How To Avoid Common Mistakes

Mistakes may delay your refund or result in notices being sent to you.

- If you file Form 8379 separately, do not include a copy of your joint tax return. This will prevent delays in processing your allocation. Make sure to enclose copies of all Forms W-2 and W-2G for both spouses, and any Forms 1099 showing income tax withheld.
- If you file Form 8379 with your joint tax return or amended joint tax return, enter "Injured Spouse" in the upper left corner of page 1 of your joint return.

- Any dependency exemptions must be entered in whole numbers. Do not use fractions.
- Items of income, expenses, credits and deductions must be allocated to the spouse who would have entered the item on his or her separate return.
- Make sure the debt is subject to offset (for example, a legally enforceable past-due federal tax, state income tax, child or spousal support, state unemployment compensation debts, or other federal nontax debt, such as a student loan).

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The average time and expense required to complete and file this form will vary depending on individual circumstances. For the estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

MODULE 11

Audit

Representation

&

Appeals &

Hearings



Request for a Collection Due Process or Equivalent Hearing

Use this form to request a Collection Due Process (CDP) or equivalent hearing with the IRS Office of Appeals if you have been issued one of the following lien or levy notices:

- Notice of Federal Tax Lien Filing and Your Right to a Hearing under IRC 6320,
- Notice of Intent to Levy and Notice of Your Right to a Hearing,
- Notice of Jeopardy Levy and Right of Appeal,
- Notice of Levy on Your State Tax Refund,
- Notice of Levy and Notice of Your Right to a Hearing.

Complete this form and send it to the address shown on your lien or levy notice. Include a copy of your lien or levy notice to ensure proper handling of your request.

Call the phone number on the notice or 1-800-829-1040 if you are not sure about the correct address or if you want to fax your request.

You can find a section explaining the deadline for requesting a Collection Due Process hearing in this form's instructions. If you've missed the deadline for requesting a CDP hearing, you must check line 7 (Equivalent Hearing) to request an equivalent hearing.

1. Taxpayer Name: (Taxpayer 1) _____

Taxpayer Identification Number _____

Current Address _____

City _____ State _____ Zip Code _____

2. Telephone Number and Best Time to Call During Normal Business Hours	Home (____) _____ - _____	<input type="checkbox"/>	am.	<input type="checkbox"/>	pm.
	Work (____) _____ - _____	<input type="checkbox"/>	am.	<input type="checkbox"/>	pm.
	Cell (____) _____ - _____	<input type="checkbox"/>	am.	<input type="checkbox"/>	pm.

3. Taxpayer Name: (Taxpayer 2) _____

Taxpayer Identification Number _____

Current Address _____

(If Different from Address Above)

City _____ State _____ Zip Code _____

4. Telephone Number and Best Time to Call During Normal Business Hours	Home (____) _____ - _____	<input type="checkbox"/>	am.	<input type="checkbox"/>	pm.
	Work (____) _____ - _____	<input type="checkbox"/>	am.	<input type="checkbox"/>	pm.
	Cell (____) _____ - _____	<input type="checkbox"/>	am.	<input type="checkbox"/>	pm.

5. Tax Information as Shown on the Lien or Levy Notice *(If possible, attach a copy of the notice)*

Type of Tax (Income, Employment, Excise, etc. or Civil Penalty)	Tax Form Number (1040, 941, 720, etc)	Tax Period or Periods

Request for a Collection Due Process or Equivalent Hearing

6. Basis for Hearing Request (Both boxes can be checked if you have received both a lien and levy notice)

- Filed Notice of Federal Tax Lien Proposed Levy or Actual Levy

7. Equivalent Hearing (See the instructions for more information on Equivalent Hearings)

- I would like an Equivalent Hearing - I would like a hearing equivalent to a CDP Hearing if my request for a CDP hearing does not meet the requirements for a timely CDP Hearing.

8. Check the most appropriate box for the reason you disagree with the filing of the lien or the levy. **See page 4 of this form for examples.** You can add more pages if you don't have enough space. If, during your CDP Hearing, you think you would like to discuss a Collection Alternative to the action proposed by the Collection function it is recommended you submit a completed Form 433A (Individual) and/or Form 433B (Business), as appropriate, with this form. See www.irs.gov for copies of the forms. Generally, the Office of Appeals will ask the Collection Function to review, verify and provide their opinion on any new information you submit. We will share their comments with you and give you the opportunity to respond.

Collection Alternative Installment Agreement Offer in Compromise I Cannot Pay Balance

Lien Subordination Discharge Withdrawal

Please explain:

My Spouse Is Responsible Innocent Spouse Relief (Please attach Form 8857, *Request for Innocent Spouse Relief*, to your request.)

Other (For examples, see page 4)

Reason (You must provide a reason for the dispute or your request for a CDP hearing will not be honored. Use as much space as you need to explain the reason for your request. Attach extra pages if necessary.):

9. Signatures

I understand the CDP hearing and any subsequent judicial review will suspend the statutory period of limitations for collection action. I also understand my representative or I must sign and date this request before the IRS Office of Appeals can accept it. If you are signing as an officer of a company add your title (*president, secretary, etc.*) behind your signature.

SIGN HERE

Taxpayer 1's Signature	Date
Taxpayer 2's Signature (<i>if a joint request, both must sign</i>)	Date

- I request my CDP hearing be held with my authorized representative (*attach a copy of Form 2848*)

Authorized Representative's Signature	Authorized Representative's Name	Telephone Number
---------------------------------------	----------------------------------	------------------

IRS Use Only		
IRS Employee (Print)	Employee Telephone Number	IRS Received Date

Information You Need To Know When Requesting A Collection Due Process Hearing

What Is the Deadline for Requesting a Timely Collection Due Process (CDP) Hearing?

- Your request for a CDP hearing about a Federal Tax Lien filing must be postmarked by the date indicated in the *Notice of Federal Tax Lien Filing and Your Right to a Hearing under IRC 6320* (lien notice).
- Your request for a CDP hearing about a levy must be postmarked within 30 days after the date of the *Notice of Intent to Levy and Notice of Your Right to a Hearing* (levy notice) or Notice of Your Right to a Hearing After an Actual Levy.

Your timely request for a CDP hearing will prohibit levy action in most cases. A timely request for CDP hearing will also suspend the 10-year period we have, by law, to collect your taxes. Both the prohibition on levy and the suspension of the 10-year period will last until the determination the IRS Office of Appeals makes about your disagreement is final. The amount of time the suspension is in effect will be added to the time remaining in the 10-year period. For example, if the 10-year period is suspended for six months, the time left in the period we have to collect taxes will be extended by six months.

You can go to court to appeal the CDP determination the IRS Office of Appeals makes about your disagreement.

What Is an Equivalent Hearing?

If you still want a hearing with the IRS Office of Appeals after the deadline for requesting a timely CDP hearing has passed, you can use this form to request an equivalent hearing. You must check the Equivalent Hearing box on line 7 of the form to request an equivalent hearing. **An equivalent hearing request does not prohibit levy or suspend the 10-year period for collecting your taxes; also, you cannot go to court to appeal the IRS Office of Appeals' decision about your disagreement.** You must request an equivalent hearing within the following timeframe:

- Lien Notice—one year plus five business days from the filing date of the Notice of Federal Tax Lien.
- Levy Notice—one year from the date of the levy notice.
- Your request for a CDP levy hearing, whether timely or Equivalent, does not prohibit the Service from filing a Notice of Federal Tax Lien.

Where Should You File Your CDP or Equivalent Hearing Request?

File your request by mail at the address on your lien notice or levy notice. You may also fax your request. Call the telephone number on the lien or levy notice to ask for the fax number. **Do not send your CDP or equivalent hearing request directly to the IRS Office of Appeals, it must be sent to the address on the lien or levy notice.** If you send your request directly to Appeals it may result in your request not being considered a timely request. Depending upon your issue the originating function may contact you in an attempt to resolve the issue(s) raised in your request prior to forwarding your request to Appeals.

Where Can You Get Help?

You can call the telephone number on the lien or levy notice with your questions about requesting a hearing. The contact person listed on the notice or other representative can access your tax information and answer your questions.

In addition, you may qualify for representation by a low-income taxpayer clinic for free or nominal charge. Our Publication 4134, Low Income Taxpayer Clinic List, provides information on clinics in your area.

If you are experiencing economic harm, the Taxpayer Advocate Service (TAS) may be able to help you resolve your problems with the IRS. TAS cannot extend the time you have to request a CDP or equivalent hearing. See Publication 594, *The IRS Collection Process*, or visit www.irs.gov/advocate/index.html. You also can call 1-877-777-4778 for TAS assistance.

Note—The IRS Office of Appeals will not consider frivolous requests. You can find examples of frivolous reasons for requesting a hearing or disagreeing with a tax assessment in Publication 2105, *Why do I have to Pay Taxes?*, or at www.irs.gov by typing “frivolous” into the search engine.

You can get copies of tax forms, schedules, instructions, publications, and notices at www.irs.gov, at your local IRS office, or by calling toll-free 1-800-TAX-FORM (829-3676).

Information You Need To Know When Requesting A Collection Due Process Hearing

What Are Examples of Reasons for Requesting a Hearing?

You will have to explain your reason for requesting a hearing when you make your request. Below are examples of reasons for requesting a hearing.

You want a collection alternative—“I would like to propose a different way to pay the money I owe.” Common collection alternatives include:

- Full payment—you pay your taxes by personal check, cashier's check, money order, or credit card.
- Installment Agreement—you pay your taxes fully or partially by making monthly payments.
- Offer in Compromise—you offer to make a payment or payments to settle your tax liability for less than the full amount you owe.

“I cannot pay my taxes.” Some possible reasons why you cannot pay your taxes are: (1) you have a terminal illness or excessive medical bills; (2) your only source of income is Social Security payments, welfare payments, or unemployment benefit payments; (3) you are unemployed with little or no income; (4) you have reasonable expenses exceeding your income; or (5) you have some other hardship condition. The IRS Office of Appeals may consider freezing collection action until your circumstances improve. Penalty and interest will continue to accrue on the unpaid balance.

You want action taken about the filing of the tax lien against your property—You can get a Federal Tax Lien released if you pay your taxes in full. You also may request a lien subordination, discharge, or withdrawal. See www.irs.gov for more information.

When you request **lien subordination**, you are asking the IRS to make a Federal Tax Lien secondary to a non-IRS lien. For example, you may ask for a subordination of the Federal Tax Lien to get a refinancing mortgage on your house or other real property you own. You would ask to make the Federal Tax Lien secondary to the mortgage, even though the mortgage came after the tax lien filing. The IRS Office of Appeals would consider lien subordination, in this example, if you used the mortgage proceeds to pay your taxes.

When you request a **lien discharge**, you are asking the IRS to remove a Federal Tax Lien from a specific property. For example, you may ask for a discharge of the Federal Tax Lien in order to sell your house if you use all of the sale proceeds to pay your taxes even though the sale proceeds will not fully pay all of the tax you owe.

When you request a **lien withdrawal**, you are asking the IRS to remove the Notice of Federal Tax Lien (NFTL) information from public records because you believe the NFTL should not have been filed. For example, you may ask for a withdrawal of the filing of the NFTL if you believe the IRS filed the NFTL prematurely or did not follow procedures, or you have entered into an installment agreement and the installment agreement does not provide for the filing of the NFTL. A withdrawal does not remove the lien from your IRS records.

Your spouse is responsible—“My spouse (or former spouse) is responsible for all or part of the tax liability.” You may believe that your spouse or former spouse is the only one responsible for all or a part of the tax liability. If this is the case, you are requesting a hearing so you can receive relief as an innocent spouse. You should complete and attach Form 8857, *Request for Innocent Spouse Relief*, to your hearing request.

Other Reasons—“I am not liable for (I don't owe) all or part of the taxes.” You can raise a disagreement about the amount you owe only if you did not receive a deficiency notice for the liability (a notice explaining why you owe taxes—it gives you the right to challenge in court, within a specific timeframe, the additional tax the IRS says you owe), or if you have not had another prior opportunity to disagree with the amount you owe.

“I do not believe I should be responsible for penalties.” The IRS Office of Appeals may remove all or part of the penalties if you have a reasonable cause for not paying or not filing on time. See Notice 746, Information About Your Notice, Penalty and Interest for what is reasonable cause for removing penalties.

“I have already paid all or part of my taxes.” You disagree with the amount the IRS says you haven't paid if you think you have not received credit for payments you have already made.

See Publication 594, *The IRS Collection Process*, for more information on the following topics: Installment Agreements and Offers in Compromise; Lien Subordination, Discharge, and Withdrawal; Innocent Spouse Relief; Temporarily Delay Collection; and belief that tax bill is wrong.

Form **9423**
(August 2014)

Department of the Treasury - Internal Revenue Service

Collection Appeal Request

(Instructions are on the reverse side of this form)

1. Taxpayer's name		2. Representative (Attach a copy of Form 2848, Power of Attorney)	
3. SSN/EIN	4. Taxpayer's business phone	5. Taxpayer's home phone	6. Representative's phone
7. Taxpayer's street address			
8. City		9. State	10. ZIP code
11. Type of tax (Tax form)		12. Tax periods being appealed	13. Tax due

Collection Action(s) Appealed

14. Check the Collection action(s) you are appealing

- Federal Tax Lien Levy or Proposed Levy Seizure
 Rejection of Installment Agreement Termination of Installment Agreement Modification of Installment Agreement

Explanation

15. Explain why you disagree with the collection action(s) you checked above and explain how you would resolve your tax problem. Attach additional pages if needed. Attach copies of any documents that you think will support your position. Generally, the Office of Appeals will ask the Collection Function to review, verify and provide their opinion on any new information you submit. We will share their comments with you and give you the opportunity to respond.

Under penalties of perjury, I declare that I have examined this request and any accompanying documents, and to the best of my knowledge and belief, they are true, correct and complete. A submission by a representative, other than the taxpayer, is based on all information of which the representative has any knowledge.

16. <input type="checkbox"/> Taxpayer's or <input type="checkbox"/> Authorized Representative's signature (Only check one box)	17. Date signed
--------------------------------------------------------------------------------------------------------------------------------	-----------------

IRS USE ONLY

18. Revenue Officer's name	19. Revenue Officer's signature	20. Date signed
21. Revenue Officer's phone	22. Revenue Officer's email address	23. Date received
24. Collection Manager's name	25. Collection Manager's signature	26. Date signed
27. Collection Manager's phone	28. Collection Manager's email address	29. Date received

Instructions for Form 9423, Collection Appeal Request

For Liens, Levies, Seizures, and Rejection, Modification or Termination of Installment Agreements

A taxpayer, or third party whose property is subject to a collection action, may appeal the following actions under the Collection Appeals Program (CAP):

- a. Levy or seizure action that has been or will be taken.
- b. A Notice of Federal Tax Lien (NFTL) that has been or will be filed.
- c. The filing of a notice of lien against an alter-ego or nominee's property.
- d. Denials of requests to issue lien certificates, such as subordination, withdrawal, discharge or non-attachment.
- e. Rejected, proposed for modification or modified, or proposed for termination or terminated installment agreements.
- f. Disallowance of taxpayer's request to return levied property under IRC 6343(d).
- g. Disallowance of property owner's claim for return of property under IRC 6343(b).

How to Appeal If You Disagree With a Lien, Levy, or Seizure Action

1. If you disagree with the decision of the IRS employee, and wish to appeal, you must first request a conference with the employee's manager. If you do not resolve your disagreement with the Collection manager, submit Form 9423 to request consideration by Appeals. Let the Collection office know within two (2) business days after the conference with the Collection manager that you plan to submit Form 9423. The Form 9423 must be received or postmarked within three (3) business days of the conference with the Collection manager or collection action may resume.

NOTE: If you request an appeal after IRS makes a seizure, you must appeal to the Collection manager within 10 business days after the Notice of Seizure is provided to you or left at your home or business.

2. If you request a conference and are not contacted by a manager or his/her designee within two (2) business days of making the request, you can contact Collection again or submit Form 9423. If you submit Form 9423, note the date of your request for a conference in Block 15 and indicate that you were not contacted by a manager. The Form 9423 should be received or postmarked within four (4) business days of your request for a conference as collection action may resume.
3. On the Form 9423, check the collection action(s) you disagree with and explain why you disagree. You must also explain your solution to resolve your tax problem. Submit Form 9423 to the Collection office involved in the lien, levy or seizure action.
4. In situations where the IRS action(s) are creating an economic harm or you want help because your tax problem has not been resolved through normal channels, you can reach the Taxpayer Advocate Service at 877-777-4778.

How to Appeal An Installment Agreement Which Has Been Rejected, Proposed for Modification or Modified, or Proposed for Termination or Terminated

1. If you disagree with the decision regarding your installment agreement, you should appeal by completing a Form 9423, Collection Appeal Request.
2. You should provide it to the office or revenue officer who took the action regarding your installment agreement, within 30 calendar days.

NOTE: A managerial conference is not required. However, it is strongly recommended a conference be held with the manager whenever possible.

IMPORTANT: Never forward your request for an Appeals conference directly to Appeals. It must be submitted to the office which took the action on your installment agreement.

What Will Happen When You Appeal Your Case

Normally, we will stop the collection action(s) you disagree with until your appeal is settled, unless we have reason to believe that collection or the amount owed is at risk.

You May Have a Representative

You may represent yourself at your Appeals conference or you may be represented by an attorney, certified public accountant or a person enrolled to practice before the IRS. If you want your representative to appear without you, you must provide a properly completed Form 2848, Power of Attorney and Declaration of Representative. You can obtain Form 2848 from your local IRS office, by calling 1-800-829-3676, or by going to www.irs.gov.

Decision on the Appeal

Once Appeals makes a decision regarding your case, that decision is binding on both you and the IRS. You cannot obtain a judicial review of Appeals' decision following a CAP. However, there may be other opportunities to obtain administrative or judicial review of the issue raised in the CAP hearing. For example, a third party may contest a wrongful levy by filing an action in district court. See Publication 4528, *Making an Administrative Wrongful Levy Claim Under Internal Revenue Code (IRC) Section 6343(b)*.

Note: Providing false information, failing to provide all pertinent information or fraud will void Appeals' decision.

Refer to Publication 594, *The IRS Collection Process*, and Publication 1660, *Collection Appeal Rights*, for more information regarding the Collection Appeals Program. Copies of these publications can be obtained online at www.irs.gov.

Privacy Act

The information requested on this Form is covered under Privacy Acts and Paperwork Reduction Notices which have already been provided to the taxpayer.