

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)
<input type="checkbox"/> Submit a new Form W-4 to your employer to increase your withholding.		Or write _____ (City, State, and ZIP Code)

Kinds of taxes (form numbers)	Tax periods	Amount owed as of _____ \$
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I / We agree to pay the federal taxes shown above, PLUS PENALTIES AND INTEREST PROVIDED BY LAW, as follows
\$ _____ on _____ and \$ _____ on the _____ of each month thereafter

I / We also agree to increase or decrease the above installment payments as follows:

Date of increase (or decrease)	Amount of increase (or decrease)	New installment payment amount

The terms of this agreement are provided on the back of this page. Please review them thoroughly.

By initialing here and my signature below, I agree to the terms of this agreement, as provided in this form, if it is approved by the Internal Revenue Service.

Additional Conditions / Terms (To be completed by IRS)	By signing and submitting this form, I authorize the IRS to contact third parties and to disclose my tax information to third parties in order to process and administer this agreement over its duration.
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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

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b. Account number

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I authorize the U.S. Treasury and its designated Financial Agent to initiate a monthly ACH debit (electronic withdrawal) entry to the financial institution account indicated for payments of my federal taxes owed, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the Internal Revenue Service to terminate the authorization. To revoke payment, I must contact the Internal Revenue Service at the applicable toll free number listed above no later than 14 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payments of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payments.

Debit Payments Self-Identifier

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

I am unable to make debit payments

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

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

AGREEMENT LOCATOR NUMBER: _ _ _ _ _

Check the appropriate boxes:

- RSI "1" no further review
- RSI "5" PPIA IMF 2 year review
- RSI "6" PPIA BMF 2 year review
- AI "0" Not a PPIA
- AI "1" Field Asset PPIA
- 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 _____

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.

Agreement examined or approved by (Signature, title, function)	Date
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INSTRUCTIONS TO TAXPAYER

If not already completed by an IRS employee, please fill in the information in the spaces provided on the front of this form for:

- Your name (*include spouse's name if a joint return*) and current address; Your social security number and/or employer identification number (*whichever applies to your tax liability*); Your home and work, cell or business telephone numbers;
- The amount you can pay now as a partial payment;
- The amount you can pay each month (*or the amount determined by IRS personnel*); and
- The date you prefer to make this payment (*This must be the same day for each month, from the 1st to the 28th*). We must receive your payment by this date. If you elect the direct debit option, this is the day you want your payment electronically withdrawn from your financial institution account.

Review the terms of this agreement. When you've completed this agreement form, please sign and date it. Then, return Part 1 to IRS at the address on the letter that came with it or the address shown in the "For assistance" box on the front of the form.

Terms of this agreement

By completing and submitting this agreement, you (*the taxpayer*) agree to the following terms:

- This agreement will remain in effect until your liabilities (*including penalties and interest*) are paid in full, the statutory period for collection has expired, or the agreement is terminated. You will receive a notice from us prior to termination of your agreement.
- You will make each payment so that we (*IRS*) receive it by the monthly due date stated on the front of this form. **If you cannot make a scheduled payment, contact us immediately.**
- This agreement is based on your current financial condition. We may modify or terminate the agreement if our information shows that your ability to pay has significantly changed. You must provide updated financial information when requested.
- While this agreement is in effect, you must file all federal tax returns and pay any (*federal*) taxes you owe on time.
- We will apply your federal tax refunds or overpayments (*if any*) to the entire amount you owe, including the shared responsibility payment under the Affordable Care Act, until it is fully paid or the statutory period for collection has expired.
- You must pay a \$225 user fee, which we have authority to deduct from your first payment(s) (\$107 for Direct Debit). For low-income taxpayers (at or below 250% of Federal poverty guidelines), the user fee is reduced to \$43. The reduced user fee will be waived if you agree to make electronic payments through a debit instrument by providing your banking information in the Direct Debit section of this Form. For low-income taxpayers, unable to make electronic payments through a debit instrument, the reduced user fee will be reimbursed upon completion of the installment agreement. See Debit Payment Self-Identifier on page 1 and Form 13844 for qualifications and instructions.
- If you default on your installment agreement, you must pay a \$89 reinstatement fee if we reinstate the agreement. We have the authority to deduct this fee from your first payment(s) after the agreement is reinstated. For low-income taxpayers (at or below 250% of Federal poverty guidelines), the reinstatement fee is reduced to \$43. The reduced reinstatement fee will be waived if you agree to make electronic payments through a debit instrument. For low-income taxpayers, unable to make electronic payments through a debit instrument, the reduced reinstatement fee will be reimbursed upon completion of the installment agreement.
- We will apply all payments on this agreement in the best interests of the United States. Generally we will apply the payment to the oldest collection statute, which is normally the oldest tax year or period.
- **We can terminate your installment agreement if:**
 - You do not make monthly installment payments as agreed. You do not pay any other federal tax debt when due. You do not provide financial information when requested.
 - If we terminate your agreement, we may collect the entire amount you owe, EXCEPT the Individual Shared Responsibility Payment under the Affordable Care Act, by levy on your income, bank accounts or other assets, or by seizing your property.
 - We may terminate this agreement at any time if we find that collection of the tax is in jeopardy.
 - This agreement may require managerial approval. We'll notify you when we approve or don't approve the agreement.
 - We may file a Notice of Federal Tax Lien if one has not been filed previously which, may negatively impact your credit rating, but we will not file a Notice of Federal Tax Lien with respect to the individual shared responsibility payment under the Affordable Care Act.
 - You authorize the IRS to contact third parties and to disclose your tax information to third parties in order to process and administer this agreement over its duration.

HOW TO PAY BY DIRECT DEBIT

Instead of sending us a check, you can pay by direct debit (*electronic withdrawal*) from your checking account at a financial institution (*such as a bank, mutual fund, brokerage firm, or credit union*). To do so, fill in Lines a and b. Contact your financial institution to make sure that a direct debit is allowed and to get the correct routing and account numbers.

Line a. The first two digits of the routing number must be 01 through 12 or 21 through 32. Don't use a deposit slip to verify the number because it may contain internal routing numbers that are not part of the actual routing number.

Line b. The account number can be up to 17 characters. Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank.

CHECKLIST FOR MAKING INSTALLMENT PAYMENTS:

1. Write your social security or employer identification number on each payment.
2. Make your check or money order payable to "United States Treasury."
3. Make each payment in an amount at least equal to the amount specified in this agreement.
4. Don't double one payment and skip the next without contacting us first.
5. Enclose a copy of the reminder notice, if you received one, with each payment using the envelope provided. Make a payment even if you do not receive a reminder notice, write the type of tax, the tax period and "Installment Agreement" on your payment. For example, "1040, 12/31/2014, Installment Agreement". You should choose the oldest unpaid tax period on your agreement. Mail the payment to the IRS address indicated on the front of this form.
6. If you didn't receive an envelope, call the number below.

This agreement will not affect your liability (*if any*) for backup withholding under Public Law 98-67, the Interest and Dividend Compliance Act of 1983

QUESTIONS? — If you have **any** questions, about the direct debit process or completing this form, please call the applicable telephone number below for assistance.

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

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

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

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

IRM PROCEDURAL UPDATE

DATE: 03/11/2020

NUMBER: sbse-05-0320-0413

SUBJECT: Requirements for Collection Information Statement (CIS)

AFFECTED IRM(s)/SUBSECTION(s): 5.19.1

IRM 5.19.1.2.6.3.3 *Installment Agreements - Field Assistance, FA, Employees*
Updated paragraph (3) to show that Expanded IAs are no longer applicable.

- 3. **Expanded IAs:** (Expanded IAs are no longer applicable per changes to NSIAs.)

IRM 5.19.1.2.6.3.4, *Installment Agreements - ACS, ACSS and CSCO Employees*
Updated paragraph (3) to show that Expanded IAs are no longer applicable.

- 3. **Expanded IAs:** (Expanded IAs are no longer applicable per changes to NSIAs.)

IRM 5.19.1.2.6.4.1, *Financial Analysis, Verification and Substantiation - All Employees Removed CNC Exception Processing row from table under paragraph (1), as out of scope for IRM 5.19.1 Deleted column from table.*

- 1. The table below provides guidance to all employees for when financial analysis is needed and when it is necessary to verify and obtain substantiation, by account balance and disposition type:

EXCEPTION: AM employees do **not** conduct Financial Analysis.

Balance	Disposition	Financial Analysis needed?
Less than #XXXXX# (AAB plus accruals) (IMF)	CNC	No
#XXXXX# — #XXXXX#	PPIA & CNC	Yes, see IRM 5.19.13, <i>Campus Procedures for Securing Financial Information</i>
Tax only (excludes P&I) up to \$10,000 (Must meet requirements in IRM 5.19.1.6.4(8), <i>Installment Agreements (IAs)</i>)	Guaranteed IA	No

AAB (CC SUMRY) up to \$25,000	SIA \$25,000 and under	No
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IRM 5.19.1.2.6.4.2, *Financial Analysis, Verification and Substantiation - Field Assistance, FA, Employees Added* entity types to paragraphs (2), (4) and (5). Deleted columns from tables under paragraphs (2), (4) and (5). Updated paragraph (3) to show that Expanded IAs are no longer applicable. Removed OOU designation from functional authority upper limits. Deleted paragraph (6), as Hardship CNCs are out of scope for IRM 5.19.1

- The table below provides guidance to FA employees for when financial analysis is needed and when it is necessary to verify and obtain substantiation, by account balance and disposition type.
- SIAs over \$25,000 - IMF and OOB BMF Sole Proprietors:**

Balance	Financial Analysis needed?
AAB (CC SUMRY) between \$25,001 and \$50,000,	No

- Expanded IAs:** (Expanded IAs are no longer applicable per changes to NSIAs.)
- NSIAs - IMF & Out of Business Sole Proprietors:**

Balance	Financial Analysis needed?
AAB (CC SUMRY) is \$100,000 or less,	No, but: <ul style="list-style-type: none"> AMS history must contain the Compliance Suite Payment Calculator calculation showing the IA will be fully paid by the CSED, and A history item must be input on CC ENMOD indicating "NOCIS",

- PPIAs - IMF & Out of Business Sole Proprietors:**

Balance	Financial Analysis needed?
AAB (CC SUMRY) between #XXXXX# and \$100,000,	Yes, see IRM 5.19.13, <i>Campus Procedures for Securing Financial Information</i>

IRM 5.19.1.2.6.4.3, Financial Analysis, Verification and Substantiation - ACS, ACSS and CSCO Employees Added entity types to paragraphs (2), (4) and (5). Deleted columns from tables under paragraphs (2), (4) and (5). Updated paragraph (3) to show that Expanded IAs are no longer applicable. Removed OOU designation from functional authority upper limits. Deleted paragraph (6), as Hardship CNCs are out of scope for IRM 5.19.1

1. The table below provides guidance to ACS, ACSS and CSCO employees for when financial analysis is needed and when it is necessary to verify and obtain substantiation, by account balance and disposition type
2. **SIA over \$25,000 - IMF and OOB BMF Sole Proprietors:**

Balance	Financial Analysis needed?
AAB (CC SUMRY) between \$25,001 and \$50,000,	No

3. **Expanded IAs:** (Expanded IAs are no longer applicable per changes to NSIAs.)
4. **NSIAs - IMF & Out of Business Sole Proprietors:**

Balance	Financial Analysis needed?
AAB (CC SUMRY) is \$250,000 or less,	No, but: <ul style="list-style-type: none"> o AMS history must contain the Compliance Suite Payment Calculator calculation showing the IA will be fully paid by the CSED, and o A history item must be input on CC ENMOD indicating "NOCIS".

NOTE: See IRM 5.19.1.6.4(11), *Installment Agreements*, for specific guidance.

EXCEPTION: FERDI employees should refer to FERDI authority levels in IRM 5.19.18.4(1), *FERDI General Case Processing Overview*.

5. **PPIAs - IMF & Out of Business Sole Proprietors:**

Balance	Financial Analysis needed?
AAB (CC SUMRY) between #XXXXX# and \$250,000,	Yes, see IRM 5.19.13, <i>Campus Procedures for Securing Financial Information</i> .

NOTE: See IRM 5.19.1.6.4(12), *Installment Agreements*, for specific guidance.

EXCEPTION: FERDI employees should refer to FERDI authority levels in IRM 5.19.18.4(1), *FERDI General Case Processing Overview*.

IRM 5.19.1.3.3, Referrals and Redirect for AM Employees Updated reference shown in 13th row of table under paragraph (4).

4. Follow the table below to determine if the call needs to be transferred or referred.

If ...	And ...	Then ...
Aggregate balance due is between \$25,001 - \$50,000,	Taxpayer is eligible to set up an IA using OPA. Review the IAT OPA Eligibility tool or Exhibit 5.19.1-12, <i>OPA Referral Criteria</i> .	<ul style="list-style-type: none"> a. Encourage the taxpayer to go to IRS.gov to establish an IA using OPA, as appropriate per IRM 5.19.1.6.8(2), <i>Online Payment Agreements (OPA)</i>. b. If the taxpayer does not agree to use OPA, transfer the call to ACS. See IRM 5.19.1.3.2.1.1, <i>ACS Transfer Information</i>, for instructions on transferring calls to ACS.
Aggregate balance due is #XXXXXX#	Intentionally left blank	Transfer to ACS as appropriate per IRM 5.19.1.4.1(7), <i>Account Actions on Referrals/Redirects</i> .
ST 22,	One or more modules on CC TXMODA or CC SUMRY are in ST 22,	Transfer to ACS as appropriate per IRM 5.19.1.3.2.1.1, <i>ACS Transfer Information</i> , and IRM 5.19.1.4.1(7), <i>Account Actions on Referral/Redirects</i> .
ST 22,	The ST 22 module(s) appear on CC IMFOL but not on CC TXMODA or CC SUMRY	<ul style="list-style-type: none"> a. Research the account to determine if the account was previously closed CNC. b. Follow normal balance due procedures. Taxpayer may meet criteria for normal CNC closure or IA. See IRM 5.19.1.6.4, <i>Installment Agreement (IA)</i>.
ST 22,	Caller is authorized by Form 8821, <i>Taxpayer Information Authorization</i> ,	<ul style="list-style-type: none"> a. The caller may review return or account information for the specified periods on the form, but is not authorized to act on behalf of the taxpayer (including resolving balance

		<p>due accounts).</p> <p>b. Do not transfer call to ACS. See IRM 5.19.1.2.2.1, <i>Instructions for Form 8821, Taxpayer Information Authorization</i>.</p>
ST 24,	There are no modules in ST 22 (ACS) or ST 26 (Field),	<p>a. The account case is assigned to the Queue.</p> <p>b. Work the account following normal collection procedures.</p> <p>NOTE: If the account has a FERDI indicator, transfer to the FERDI line per IRM 5.19.1.4.1(7), <i>Account Actions on Referral/Redirects</i>. See IRM 5.19.18.2(3), <i>Identifying FERDI Cases</i>, for information on FERDI indicators. See paragraph (2) above, for accounts with related BMF issues.</p>
Any collection status,	The TSIGN is "35XX6YYY",	<p>a. The account is in a MMIA.</p> <p>b. Follow procedures in IRM 5.19.1.4.1(9), <i>Account Actions on Referral/Redirects</i>.</p>
ST 26,	The TSIGN ends in "8000",	<p>a. The account is assigned to Automated Substitute for Return (ASFR).</p> <p>b. Follow procedures in IRM 5.19.1.4.1(9), <i>Account Actions on Referral/Redirects</i>.</p>
ST 26,	The TSIGN ends in "00",	<p>a. The account is assigned to an RO group, but not yet assigned to a specific RO.</p> <p>b. Follow procedures in IRM 5.19.1.3.2.4(2)(c), <i>Revenue Officer (RO) Assignment</i>.</p>
ST 26,	The TSIGN ends in "01"- "99",	<p>a. The account is assigned to an RO.</p>

		b. Follow procedures in IRM 5.19.1.3.2.4, <i>Revenue Officer (RO) Assignment</i> .
ST 53,	The cc is 03, 06, 09, 10, 12, 13, or 39 (See IRM 5.19.9.3.2, <i>FPLP Selection Criteria</i>),	a. These accounts have either been shelved or closed as CNC but collection action can still be taken, such as the Federal Payment Levy Program (FPLP). b. Follow normal balance due procedures. Taxpayer may still meet criteria for normal CNC closure or IA. See IRM 5.19.1.6.4, <i>Installment Agreement (IA)</i> .
ST 53,	Any of the following are present: <ul style="list-style-type: none"> o Unreversed TC 971 AC 054, o PDC-ID of 01-04, and/or o PDC-IND/PDC-CD of 01, 	a. The account has one or more modules assigned to Private Debt Collection (PDC). b. Follow procedures in IRM 5.19.1.5.21.4, <i>AM, ACS and FA Taxpayer Contacts on Private Debt Collection Accounts</i> .
ST 71,	There is a -Y freeze on the account,	a. The taxpayer has an Offer in Compromise (OIC), b. Follow the procedures in IRM 5.19.1.3.6, <i>For Other Account Issues Requiring Referrals or Redirect</i> .
ST 72,	One or more TC 520 is present with Bankruptcy cc (see Document 6209, Section 11, TC 520 Closing Code Chart),	a. The taxpayer is in insolvency. b. Follow the procedures in IRM 5.19.1.5.2.1, <i>Contact Regarding Insolvency Issues</i> .
Balance involves TFRP issues - MFT 55/13,	Intentionally left blank	a. Follow normal collection procedures. b. See IRM 5.19.1.5.4, <i>TFRP</i> .

IRM 5.19.1.3.6, For Other Account Issues Requiring Referrals or Redirect
Added Note to paragraph (13). Updated 5th row of table under paragraph (14).

13. **Pending OIC:** If there is a TC 480 or TC 780 on the account (ST 71) (-Y Freeze), a pending OIC is present. See IRM 5.19.17.3, *Offer in Compromise (OIC) Procedures*.
- Advise the taxpayer their request is being referred to another office for processing. Send Letter 86C, *Referring Taxpayer Inquiry/Forms to Another Office*.
 - Do not** input a TC 971 AC 043.
 - Initiate a Form 4442, *Inquiry Referral*, to refer the request to the Compliance Services OIC Unit at the appropriate campus. See SERP, under the Who/Where tab for Offer-in-Compromise (OIC) Centralized Service Center Locations.
 - Input history on AMS or CC ENMOD, "44422OIC" or "CORR2OIC". Input CC STAUP 2209 if in Notice Status.

NOTE: If the taxpayer claims they filed an OIC but there is no indication present (TC 480 or TC 780 on the account, ST 71, -Y Freeze), see IRM 5.19.17.3.1, *Taxpayer Claims OIC Previously Submitted (No TC 480 or ST 71 Present)*.

14. **Revenue Officer Request:** Forward to Centralized Case Processing (CCP) in PSC. If the taxpayer disputes the liability and there are no collection balance due issues, see IRM 21.3.3.4.9.2, *Campus Collection Function Correspondence/Inquiry/Notice*.
15. Identify the issue the taxpayer is disputing; send Letter 86C, *Referring Taxpayer Inquiry/Forms to Another Office*, or interim letter as appropriate. Route the correspondence as follows:

If ...	With Identifier ...	Then Route To ...
ASFR	TC 290 TC 599 cc 088 or cc 089	See SERP, Who/Where, ASFR - Reconsideration Returns - Centralized Processing Sites
AUR	TC 922 and TC 290	See IRM 21.3.1.4.58, <i>Copies of CP 2000, CP 2501, 2893C Letter</i>
Bankruptcy filed	TC 520 with cc 81, 84 (-W freeze), 83-89, 60-67 (-V Freeze)	IRM 5.19.1.5.2.1, <i>Contacts Regarding Insolvency Issues</i>
CAWR	TC 290 BS 55, or TC 240 RN 500-514 and RN 549/550	Fax correspondence to the appropriate CAWR site based on the State Mapping Guide:

		<ul style="list-style-type: none"> ○ PSC (28) ○ MSC (49)
Examination	TC 420/421 with TC 300	Route to the appropriate Examination operation based on the TC 42X DLN. See IRM 4.13.7-4, <i>Central Reconsideration Unit (CRU) Addresses</i>
Failure to Comply with Certain Information Reporting Requirements, or Intentional Disregard to Comply	TC 240 RN 651 or 652	Detroit Computing Center 1300 John C Lodge Dr. Detroit, MI 48226-2414
Failure to File Information Returns	TC 240 RN 638	IRS 201 W Rivercenter Blvd Stop 814G, Team 203 Covington, KY 41011-1424
Fees	TC 360	IRS 201 W Rivercenter Blvd Stop 8420G Covington, KY 41011-1424
FUTA	TC 290 BS50 or 51	Fax correspondence to the FUTA site based on the State Mapping Guide: CSC (17) 859-669-7177
Informant	Intentionally left blank	See IRM 21.1.3.19, <i>Informant Contacts</i>
Innocent Spouse	Form 8857, <i>Request for Innocent Spouse Relief</i>	See IRM 25.15.1.6.1, <i>Routing of Form 8857</i>
Unassessable Erroneous Refund	- U Freeze	See IRM 5.19.1.3.2, <i>For All Employees</i>
OIC Pending	Unreversed TC 480 or TC 780	See IRM 21.5.6.4.50, <i>-Y Freeze</i>

Withholding Compliance Program	TC 240 RN 615 and 616	<ul style="list-style-type: none"> a. Close the case control, if applicable b. Fax the correspondence to the Withholding Compliance Program
For any other issue and the taxpayer does not discuss payment	Intentionally left blank	<ul style="list-style-type: none"> a. Issue Letter 2645C, <i>Interim Letter</i>, if the case is older than 25 days b. Route the case to AM c. Close case controls

IRM 5.19.1.4.2, Taxpayer Information Added Exception under paragraph (1). Clarified paragraph (3)(a).

1. This subsection provides procedures for changing taxpayer entity information, such as address, name and obtaining the taxpayer's best contact number(s), if possible.

NOTE: The best contact number should be placed in the "HOME FIELD" for IMF accounts and "BUSINESS FIELD" for BMF accounts on AMS. **DO NOT** verify/delete additional existing numbers during phone contacts.

NOTE: If working correspondence, update the best contact number as appropriate.

EXCEPTION: If documentation is present that indicates contact numbers were addressed within the past 13 cycles, then you are **not** required to request telephone numbers.

EXCEPTION: Deleting a contact number in the "HOME FIELD" or "BUSINESS FIELD" is acceptable if it is being replaced by a more current contact number.

2. **ACS and ACSS employees (includes Field Assistance employees working ACS cases):** When working a ST 22, ACS case, and telephone contact indicates an incorrect best contact number, use the table below to update the taxpayer account:

If ...	And ...	Then ...
The account has modules on ACS	AMS is available and ACSWeb is open on	Make changes using the AMS Update Contact tool.

(ST 22),	AMS,	
The account has modules on ACS (ST 22),	AMS is not available and/or ACSWeb is not open on AMS,	Make changes on the ACS Entity Screen.
The account does not have modules on ACS,	AMS is available,	Make changes using the AMS Update Contact tool.
The account does not have modules on ACS,	AMS is not available,	Make changes using IDRS CC TELEA, CC TELEC, CC TELED or CC DOALL.

NOTE: When working an account on ACS and the telephone number is on ACS, you are **not** required to add the telephone number to IDRS.

NOTE: If working correspondence, update the best contact number as appropriate.

3. **AM, CSCO, Field Assistance employees (including ACS and ACSS employees working non-ACS cases):** You must attempt to secure the best contact number when speaking to taxpayers (or their authorized representatives) on all accounts if there is a balance due of any kind. If working correspondence and a phone number was provided, then update account if there is a balance due.

EXCEPTION: AM phone assistors only: Verifying or securing phone numbers on accounts below deferral level is not required. See IRM 5.19.1.2.6.1, *Tolerance and Deferral - All Employees*. On accounts above deferral level, secure or verify the best contact phone number.

EXCEPTION: AM phone assistors only: IMF assessed balance due is #XXXXXXXXXX#, except for request for Short Term Payment Plan. See IRM 5.19.1.4.1 (7), *Account Actions on Referral/Redirects*.

EXCEPTION: Field Assistance TAC employees only: When contact is solely for the purpose of hand-delivering a payment **and** the account is in ST 60.

- a. If AMS is available, you may make changes using the AMS Update Contact tool.

EXCEPTION: If AMS is **not** available, then make changes using IDRS CC TELEA, CC TELEC, CC TELED or CC DOALL.

- b. You are **not** required to secure/verify telephone numbers on the following accounts:
- o If the account is **not** active on IDRS.
 - o ST 03: CSRs transferring cases to ACS **without** ACS access.

- ST 12: No balance due modules. This also includes instances where the account balance is resolved within the same day, contact numbers are **not** required.

EXAMPLE: Payment Tracer - money located to full pay the balance, or on-line adjustment full paying the balance due, ST 12.

- ST 22, 23 or 24: CSRs transferring cases to ACS **without** ACS access.
- ST 26: Assigned to an RO. See IRM 5.19.1.4.1(7), *Account Actions on Referral/Redirects*.
- ST 71: **Unless** modules in other statuses are present.
- ST 72.

NOTE: The TC 520 Closing Code Chart determines where the case resides: CDP/Appeals, Bankruptcy/Litigation, Tax Court or a Civil Penalty with Appeal Rights. Follow the TC 520 Closing Code Chart in Document 6209, *IRS Processing Codes and Information*, for the definitions of the CC to ensure the case is routed properly. Secure the best contact number if mixed statuses are present.

IRM 5.19.1.6.4, *Installment Agreements (IAs)* Updated paragraph (11) to show that Expanded IAs are no longer applicable. Updated paragraph (12) to include entity types and increased balance level for requiring a financial statement. Deleting row and column in table under paragraph (12). Updated paragraph (13) to include entity types.

11. **Expanded IA** (Expanded IAs are no longer applicable per changes to NSIAs described in paragraph (12) below.
12. **Non-Streamlined IA (NSIA) or Regular IA - IMF & Out of Business Sole Proprietors:**, NSIA is considered when the taxpayer cannot qualify for a SIA. CSCO, ACS, ACSS and Field Assistance employees are authorized to establish NSIAs. The agreement **must** be fully paid prior to the CSED. See IRM 5.19.1.2.6.3, *Installment Agreements*, and IRM 5.19.13, *Campus Procedures for Securing Financial Information*.
 - a. **NSIA CIS Requirements:**

If ...	And ...	Then ...
AAB is between: <ul style="list-style-type: none"> ▪ \$25,001 and \$100,000 (FA), ▪ \$25,001 and \$250,000 (ACS, ACSS, and 		A financial statement is not required, but: <ul style="list-style-type: none"> ▪ AMS history must contain the Compliance Suite Payment Calculator calculation showing the IA will be fully paid by the CSED, and

CSCO),		<ul style="list-style-type: none"> A history item must be input on CC ENMOD indicating "NOCIS".
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NOTE: If liquidation of any asset(s) or equity in an asset will result in full pay or a substantial partial payment, see IRM 5.19.13.3.4, *Making the Collection Decision*.

NOTE: If the financial analysis supporting a prior NSIA determination is no more than twelve months old, a new liability or liabilities may generally be closed using the same determination without further investigation for amounts up to (total of all modules) \$25,000 including previous modules included in the IA.

b. NSIA Managerial Approval requirements:

If ...	And ...	Then ...
AAB (CC SUMRY) is \$25,000 or less,	Intentionally left blank	Managerial approval is not required, but AMS history must contain the Compliance Suite Payment Calculator calculation showing the IA will be fully paid by the CSED.
AAB (CC SUMRY) is between \$25,001 and \$50,000,	<ul style="list-style-type: none"> There is no history of IA defaults for any module to be included in the IA, and No modules are in ST 22 or ST 24. 	Managerial approval is not required, but AMS history must contain the Compliance Suite Payment Calculator calculation showing the IA will be fully paid by the CSED.
AAB (CC SUMRY) is between \$25,001 and \$50,000,	<ul style="list-style-type: none"> There is history of IA defaults for any module to be included in the IA, or One or more modules are in ST 22 or ST 24. 	Managerial approval is required.
AAB (CC SUMRY) is more than \$50,000,	Intentionally left blank	Managerial approval is required.

NOTE: See IRM 5.19.1.2.6.3, *Installment Agreements*, and IRM 5.19.1.6.4.8, *IA Managerial Approval*.

- c. **NSIA NFTL Determination Requirements:** A NFTL determination **is** required. For pre-filing considerations, see IRM 5.19.4.5.1, *Notice of Federal Tax Lien Filing Determinations*. For NFTL filing procedures see IRM 5.19.4.5.3.1, *Before Filing NFTLs*, and IRM 5.19.4.6.1, *How to File a NFTL*. If the taxpayer objects to the NFTL filing, see IRM 5.19.8.4.16, *Collection Appeals Program (CAP) Procedures*, for CAP information.
- d. **NSIA ALN:** Normally, "09" should be entered in the YY position of the ALN for NSIAs; however, see Exhibit 5.19.1-9, *ALNs*, for further information on ALNs.

13. Partial Pay IA (PPIA) - IMF & Out of Business Sole Proprietors: If full payment cannot be secured by the CSED and the taxpayer has requested to make payments or has some ability to pay, a PPIA should be considered. CSCO, ACS, ACSS and Field Assistance employees are authorized to establish PPIAs. See IRM 5.19.1.2.6.3, *Installment Agreements*, IRM 5.19.1.6.4.8, *IA Managerial Approval*, and IRM 5.19.1.6.5, *PPIA*, even if the taxpayer qualifies for a CNC (establish account as a back up TC 530).

NOTE: Taxpayers entering PPIAs who have defaulted an IA in the past 24 months will be required to make monthly payments via DDIA or PDIA unless they are unbanked and unemployed/self employed. (Taxpayer must authorize DDIA or PDIA before PPIA is reinstated to qualify.) See IRM 5.19.1.6.5.3.2, *Revising/Reinstating PPIAs*.

- a. **PPIA CIS Requirements:** A financial statement **is** required. See IRM 5.19.13, *Campus Procedures for Securing Financial Information*.
- b. **PPIA Managerial Approval Requirements:**

If ...	Then ...
AAB (CC SUMRY) is \$25,000 or less,	Managerial approval is not required.
AAB (CC SUMRY) is more than \$25,000,	Managerial approval is required.

- c. **PPIA NFTL Determination Requirements:** A NFTL determination **is** required. For pre-filing considerations, see IRM 5.19.4.5.1, *Notice of Federal Tax Lien Filing Determinations*. For NFTL filing procedures see IRM 5.19.4.5.3.1, *Before Filing NFTLs*, and IRM 5.19.4.6.1, *How to File a NFTL*. If the taxpayer objects to the NFTL filing, see IRM 5.19.8.4.16, *Collection Appeals Program (CAP) Procedures*, for CAP information.
- d. **PPIA ALN:** Normally, "12" should be entered in the YY position of the ALN; however, see IRM 5.19.1.6.5.3.1, *Input of PPIAs*, and Exhibit 5.19.1-9, *ALNs*, for further information on ALNs.