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IDRS
CORRESPONDEX
Internal
Revenue
Service

Title: Installment Agreement Cannot be Considered/Extension of Time to Pay
Cannot be Considered

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OMB Clearance Number | Expires |
- | | IMF/BMF

Letters Considered in Revision:

A Taxpayer identification
A number: []
B Form: [] []
B [] []
C Tax periods: [] [] []
C [] [] []
C [] [] []
D [] [] []
D [] [] []

Dear []

E Thank you for your [] dated [], about the
E unpaid tax for the tax years shown above. We can't
E [] your request at this time.

F Thank you for your [] dated [], about the
F unpaid tax for the tax years listed above. We received your payment of
F \$[]. However, we can't [] your request
F at this time.

G We are responding to your phone call on []. We can't
G [] your request at this time.

H We are responding to an inquiry of [], on your behalf from
H []

H We have no record that you authorized [] to act for you. Please
H notify [] that we replied directly to you.

H We can't [] your request at this time. If you want
H to authorize a third party to represent you, complete Form 2848,
H Power of Attorney and Declaration of Representative. If you want
H to give us permission to release your confidential tax information to
H a third party, complete Form 8821, Tax Information Authorization. For

H more information about these forms, visit our website at www.irs.gov
H or call the telephone number at the end of this letter.

H

I We can't consider an installment agreement for you because our
I records show you don't owe anything on this account.

I

J We can't consider your installment agreement request because we
J haven't finished processing your account. If you haven't fully paid
J the amount you owe by the time we process your account, we'll send
J you a notice of your balance due. At that time, return that notice
J with full payment or your proposal for payment.

J

K We can't consider your installment agreement request until you
K provide the financial information we need to determine your ability to
K pay and your monthly payment amount. Complete and return the enclosed
K Form 433-F, Collection Information Statement, along with your payment
K proposal on the enclosed Form 433-D, Installment Agreement. Please
K return this information within [] days from the date of this letter.

K

L If we don't receive the requested information, your installment
L agreement request may be rejected and you may be subject to enforced
L collection, including the filing of a Notice of Federal Tax Lien.

L

M We were unable to process your installment agreement request because
M you did not propose a monthly payment amount. Based on your current
M balance owed, the minimum payment we can accept at this time is
M \$[]. If you can pay this monthly amount, please
M complete and return this revised payment proposal on the enclosed Form
M 433-D, Installment Agreement.

M

M If you can't pay this monthly amount, please complete and return the
M enclosed Form 433-F, Collection Information Statement, along with the
M payment proposal you can pay on the enclosed Form 433-D, Installment
M Agreement.

M

M We will stop balance due notices and levies for 30 days from the date
M of this letter to allow you time to submit the requested information.
M If we do not receive the requested information within 30 days, you
M will receive additional balance due notices and may be subject to
M enforced collection.

M

N Although you provided some information about your financial situation,
N we need additional information from you to consider your request.
N Complete and submit the enclosed Form 433-F, Collection Information
N Statement, by [].

N

O We can't consider an installment agreement for you because the total
O available income shown on your Form 433-F, Collection Information
O Statement, is substantially lower than the income on your last filed
O return.

O

P We can't consider an installment agreement for you because our records
P show you aren't current with your federal tax deposits for the
P employer identification number [].

P

Q We can't approve your request to add another tax liability to your
Q current installment agreement. The agreement requires you to make

Q estimated tax payments or to be current with federal tax deposits.
Q Our records show that you haven't complied with this requirement.

Q
R []

R
S We can't approve your request to add another tax liability to your
S current installment agreement. Your installment agreement includes
S past due taxes, and the agreement requires you to pay in full all new
S amounts that become due in the future. If we don't receive the full
S amount of the []
S taxes, penalties, and interest by [], we may withdraw your
S current installment agreement and take enforcement actions to collect
S what you owe.

S
S Enforcement actions could include filing a Notice of Federal Tax Lien,
S (which notifies your creditors of our lien against your property) and
S taking your wages, other income, property, or assets. Use the enclosed
S envelope to send your payment of \$[] to pay this new balance
S due.

S
T We can't approve your request to add another tax liability to your
T current installment agreement. Your installment agreement includes
T past due taxes, and the agreement requires you to pay in full all new
T amounts that become due in the future. If we don't receive the full
T amount of the []
T taxes, penalties, and interest, we may withdraw your current
T installment agreement and consider further actions to collect what
T you owe.

T
T Enforcement actions could include filing a Notice of Federal Tax Lien
T and taking your wages, other income, property, or assets. Because we
T haven't finished processing your account, we can't provide you with
T the balance due at this time. Within eight weeks, we'll send you a
T notice, showing the total amount of tax, penalty, and interest you
T owe. You can submit your payment at that time.

T
U We haven't finished processing your returns for the
U []
U taxes, so we couldn't include the payoff amount in the payment above.
U Within eight weeks, we'll send you a notice showing the total amount
U of tax, penalty, and interest you owe. You can submit your payment
U for the []
U taxes at that time.

U
V We can't approve your payment proposal of \$[] because our
V review of your financial statement shows you have the ability to pay
V \$[]. Call us at the number below within 30 days from the
V date of this notice if you disagree with the higher amount.

V
W We can't approve an installment agreement for you because our review
W of your financial statement shows you can pay the entire balance.
W Please send your full payment of \$[], which includes penalty
W and interest calculated to [], in the enclosed envelope by
W [].

W
X We can't approve an installment agreement for you because our review
X of your financial statement shows you have enough equity in your home

X to pay the amount due. Please send your full payment of \$[],
X which includes penalty and interest calculated to [], in
X the enclosed envelope by []. Include a copy of this letter
X with your payment.

X
X If you can't secure a home equity loan, please contact us immediately
X to discuss your account.

X
Y This balance doesn't include the amounts due for the following tax
Y returns and tax periods:

Y

Y	Form	Tax Period
Y	[]	[]
Y	[]	[]
Y	[]	[]
Y	[]	[]
Y	[]	[]
Y	[]	[]

Y We haven't finished processing these returns. In about 8 weeks, you'll
Y receive a notice showing the tax, penalty, and interest you owe. The
Y notice will ask for payment of the total amount. The law requires us
Y to send this notice on overdue accounts and to use the word "demand"
Y when requesting payment.

Z We can't consider your request for an installment agreement because
Z we have no record of receiving your tax return for the tax periods
Z listed below. If you filed the returns, send us a complete copy of
Z each one in the enclosed envelope. Be sure to re-sign each tax return
Z in ink.

Z

Z	TIN	Form	Tax Period
Z	[]	[]	[]
Z	[]	[]	[]
Z	[]	[]	[]
Z	[]	[]	[]
Z	[]	[]	[]
0	[]	[]	[]
0	[]	[]	[]
0	[]	[]	[]
0	[]	[]	[]
0	[]	[]	[]
1	[]	[]	[]
1	[]	[]	[]
1	[]	[]	[]
1	[]	[]	[]
1	[]	[]	[]
2	[]	[]	[]
2	[]	[]	[]
2	[]	[]	[]

2
3 If you haven't filed these returns, please do so now. Send your
3 completed and signed forms within 30 days from the date of this
3 letter. If you need help preparing your tax returns, call
3 1-800-829-1040. After you file your delinquent tax returns, we can

3 reconsider your installment agreement request. Complete the enclosed
3 Form 433-D, Installment Agreement, and include all tax years with a
3 balance due. When you mail your returns to us, include the completed
3 Form 433-D. In the meantime, try to make as many tax payments as you
3 can to lower penalty and interest charges.

3 If we don't receive your tax returns, we may prepare them for you
3 based on the information we have on file. We'll figure your tax and
3 send you a bill for the balance due plus interest and penalties.

4 We can't accept your proposal to fully pay the tax you owe on or
4 before [B2 13D] because:

5 You already have an active monthly installment agreement. Although we
5 can't make this change in our system, you can pay the full amount of
5 tax you owe at any time.

6 Our records show we already granted the maximum allowable time to pay
6 your tax.

7 Our records show we already granted a portion of the maximum allowable
7 time to pay your tax. Your request exceeds the maximum allowable time.

8 The amount of time you requested is more than the maximum allowable
8 time to pay your tax.

9 If you can't fully pay the tax you owe, you may qualify to make
9 monthly installment payments. Contact us immediately to provide us
9 with your proposal to pay the tax. You can visit our website at
9 www.irs.gov for more information about installment agreements.

a During the time you serve or work in a combat zone or contingency
a operation and 180 days following your departure, we automatically
a suspend your federal tax obligations. We don't charge penalty or
a interest during this period. While your account is in this status, we
a can't set up a formal installment agreement plan. However, you can
a make the voluntary payments you proposed in your letter.

a Once 180 days passes after your departure from the combat zone, we
a send a notice requesting payment of any outstanding balances. If you
a still want an installment agreement, please resubmit your proposal at
a that time.

b During the time you serve or work in a combat zone or contingency
b operation and 180 days following your departure, we automatically
b suspend your federal tax obligations. We don't charge penalty or
b interest during this period. We also suspend any installment
b agreements you previously set up. However, you can still make
b voluntary payments as you specified in your letter.

b Once 180 days passes after your departure from the combat zone, we'll
b automatically reinstate your installment agreement. At that time,
b we'll send you a letter to notify you of the reinstatement, including
b the agreement terms and the current balance due.

c The minimum monthly payment amount we can accept is \$25. If you agree
c with this amount, contact us to establish your installment agreement

c at the toll-free number or address listed below no later than 30 days
c from the date of this letter. If you don't agree with the proposed
c monthly payment amount, call us to discuss your financial situation.

d []

e []

f Your total balance due for the tax periods shown above, which includes
f penalty and interest calculated to [B5 13D], is \$[B6 12\$].
f We'll continue to charge penalties and interest until you pay the
f amount you owe in full.

g The shared responsibility payment (SRP) amount that you owe is the
g assessed payment for not having minimum essential health coverage
g for you and, if applicable, your dependents per Internal Revenue Code
g Section 5000A - Individual shared responsibility payment. The SRP
g amount that you owe is not subject to penalties or to lien or levy
g enforcement actions. However, interest will continue to accrue until
g you pay the total SRP balance due. We may apply your federal tax
g refunds to the SRP amount that you owe until it is paid in full.

g We've provided a general explanation of the possible penalties and/or
interest included in the current balance due on your account. If you
would like a specific explanation of how the amounts were computed
on your account, please contact us at the toll-free number shown in
this letter and we will send you a detailed computation.

** Filing and/or Paying Late -- IRC Section 6651 **

We charge a 5% penalty for filing late, and a 1/2% penalty for
paying late, when a return is filed late and the tax is not paid
by the date it was due. When both penalties apply for the same month,
the penalty for filing late is reduced by the amount of the penalty
for paying late for that month.

The penalty for filing late is based on the tax ultimately due,
which was not paid by the original return due date without regard
to extensions.

The penalty for paying late is based on the net unpaid tax at the
beginning of each penalty month following the payment due date
for that tax.

The penalties are charged for each month or part of a month the
return or payment is late; however, neither penalty can be more
than 25% in total.

Income tax returns are subject to a minimum penalty if filed
late and received more than 60 days after the due date. The
minimum penalty is \$135 (\$100 for returns due before
1/1/2009) or 100% of the tax paid late, whichever is less.

The penalty for paying late applies when tax is paid late, even
if the return was filed on time. The due date for payment of
tax shown on a return generally is the return due date without
regard to extensions. Increases in tax must be paid within 21

days of our notice demanding payment (10 business days if the amount in the notice is \$100,000 or more).

If we issue a Notice of Intent to Levy and the balance due isn't paid within 10 days from the date of the notice, the penalty for paying late increases to 1% per month.

For individuals who filed on time, the penalty decreases to 1/4% per month while an approved installment agreement with the IRS is in effect for payment of that tax.

** Interest -- IRC Section 6601 **

We are required by law to charge interest when you do not pay your liability on time. Generally, we calculate interest from the due date of your return (regardless of extensions) until you pay the amount you owe in full, including accrued interest and any penalty charges. Interest on some penalties accrues from the date we notify you of the penalty until it is paid in full. Interest on other penalties, such as failure to file a tax return, starts from the due date or extended due date of the return. Interest rates are variable and may change quarterly.

For more information on penalties and interest, you can review Notice 746, Information About Your Notice, Penalty, and Interest.

h We may file a Notice of Federal Tax Lien if you don't pay the entire
h balance due within 30 days. If we file a Notice of Federal Tax Lien,
h you will receive a letter within 5 business days explaining your
h rights to appeal our decision to file the lien notice.

h
i For the reasons listed above, we're rejecting your installment
i agreement request.

i
i We can consider a new request for an installment agreement when you
i submit the information or forms we requested in this letter. If you
i disagree with our decision to reject your request and choose not to
i submit the information, you can appeal our denial. If you file an
i appeal, you must explain in writing why you disagree. Your statement
i must include facts that support your reasons for disputing our
i decision. Provide detailed and complete facts, including names,
i amounts, and all relevant information.

i
i For more information on filing an appeal, refer to the enclosed
i Publication 594, The IRS Collection Process, and Publication 1660,
i Collection Appeal Rights.

i
i You have 30 days from the date of this letter to file an appeal.

i
j For the reasons listed above, we're rejecting your current installment
j agreement request.

j
j If you disagree with our decision to reject your request, you can
j appeal our denial. If you file an appeal, you must explain in writing
j why you disagree. Your statement must include facts that support your
j reasons for disputing our decision. Provide detailed and complete
j facts, including names, amounts, and other relevant information.

m If you had too little tax withheld from your wages, you should give
m your employer a new Form W-4, Employee's Withholding Allowance
m Certificate, to increase the amount of withholding.

m 2. Estimated tax payments - If you don't pay your tax through
m withholding or don't pay enough, you might have to pay estimated
m tax. People who are in business for themselves generally pay their
m tax this way. They generally have to pay self-employment tax also.

m If you need more information about changing your Form W-4 or making
m estimated tax payments, let us know. Publication 505, Tax
m Withholding and Estimated Tax, explains both of these methods in
m detail.

m 3. Federal Tax Deposits - If you have employees, you may be required
m to make federal tax deposits for employment taxes. As an employer,
m you must withhold federal income tax, social security and
m Medicare taxes, and Federal Unemployment Tax Act (FUTA) taxes.
m Employers required to make deposits must deposit electronically
m through the Electronic Federal Tax Payment System (EFTPS).

m If you need more information about making federal tax deposits,
m let us know. Publication 15, Circular E, Employer's Tax Guide, and
m Publication 15-A, Employer's Supplemental Tax Guide, explain in
m detail an employer's responsibility. You can also visit
m www.EFTPS.gov or call EFTPS Customer Service at 1-800-316-6541
m (individual) or 1-800-555-4477 (business).

n Failure to respond to this request could result in further actions to
n collect what you owe. These actions could include filing a Notice of
n Federal Tax Lien and levying your bank account and your wages. Your
n receivables, commissions, or other kinds of income are also subject to
n levy.

n
o In the meantime, you should continue to make payments to reduce
o penalties and interest. You can send your payments by mail or use one
o of several payment options.

o HOW TO MAKE YOUR PAYMENTS

o Pay in person

o You can pay at a local IRS office by personal check, cashier's check,
o certified check, or money order. When you pay in person, be sure to
o bring this letter with you. Some offices also accept cash (but they
o can't provide change). Check www.irs.gov/localcontacts to find the
o services available at each site and the hours of operation.

o Pay electronically

o Visit www.irs.gov/e-pay for information on paying your taxes
o electronically. If you don't have access to the internet, call EFTPS
o Customer Service at 1-800-316-6541 (individual) or 1-800-555-4477
o (business).

o For credit or debit card payments, fees may vary between the service
o providers.

- o
- o When you make a payment by mail, be sure to include on your payment:
- o
- o - Name
- o - Address
- o - Social security or employer identification number
- o - Tax years
- o - Tax forms
- o - Daytime telephone number
- o
- o Make your check or money order payable to the United States Treasury.
- o Attach a copy of this letter to your payment. We enclosed an envelope for your convenience.
- o

You can get any of the forms or publications mentioned in this letter by calling 1-800-TAX-FORM (1-800-829-3676) or visiting our website at www.irs.gov/formspubs.

How to contact us

p If you have questions, call [] at
p [] between [] and [].

p
q If you have questions, call us toll free at 1-800-829-[].

q
r If you have questions, call us toll free at [].

r
If you are out of the country and need assistance, call us at 1-267-941-1000 (not toll-free).

You can also find information on our website at www.irs.gov.

If you prefer, you can write to us at the address we provided in this letter. When you write, please include a copy of this letter and provide your telephone number and the hours we can reach you in the spaces below.

Keep a copy of this letter for your records.

Telephone Number () _____ Hours _____

Sincerely yours,

Enclosures:

- o Copy of this letter
- s Envelope
- t Form 433-D [] []
- u Form 433-F [] []
- v Record of Income
- w Publication 594 [] []

x Publication 1660 [] []
y Form [] [] []
z Notice 746 [] []
! []
[]
.

\$ To: []
\$ []
\$ []
\$

% Send Payments To:
% Internal Revenue Service
% []
%

& Send Forms To:
& Internal Revenue Service
& []
&

/ Taxpayer identification number: []
/ Tax form: []
/ Tax period: []
/

/ Installment Agreement Payment
/

/ You can return a copy of this page with your payment in the enclosed
/ envelope. Make your check or money order payable to the United States
/ Treasury and clearly print on each payment:

- / - Name
- / - Address
- / - Social security number or employer identification number
- / - Tax year
- / - Tax form
- / - Daytime telephone number