



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
Washington, DC 20224

SMALL BUSINESS / SELF-EMPLOYED DIVISION

April 11, 2012

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Expiration: April 10, 2013
Impacted: IRM 4.20.1 and
IRM 4.20.4

MEMORANDUM FOR EXAMINATION EXECUTIVES

FROM: Justin L. Abold */s/ Justin L. Abold*
Acting Director, Examination Policy

SUBJECT: Streamlined Installment Agreements

This interim guidance memorandum is being issued to advise the timeframe to full pay a streamlined installment agreement has changed from 60 months to 72 months. The dollar limit has been raised to \$50,000 for Collection to secure streamlined installment agreements, but this increase requires additional steps to verify the taxpayer's ability to pay. Exam will maintain the original limit of \$25,000. Please ensure this information is distributed to all affected employees within your organization.

Effective immediately, examination employees are authorized to prepare streamlined installment agreements for taxpayers with tax deficiencies of \$25,000 or less (including tax, penalties, and interest), that can be paid within 72 months.

Taxpayers requesting installment agreements with deficiencies of more than \$25,000 (including tax, penalties and interest) must continue to be referred to Collection.

This guidance will be incorporated into IRM 4.20.1, *General Collectibility Procedures*, and IRM 4.20.4, *Installment Agreements*, by April 10, 2013.

If you have additional questions, you may contact me or have a member of your staff contact Donald C. Bouquet, Program Manager, Examination Policy Entities.

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