

IRM PROCEDURAL UPDATE

DATE: 03/30/2016

NUMBER: WI-21-0316-0626

SUBJECT: Updated Information OPA for Aggregate Assessed Tax, Penalties, and Interest

AFFECTED IRM(s)/SUBSECTION(s): 21.2.1.58

CHANGE(s):

IRM 21.2.1.58 - Updated (1) and (5) to reflect aggregate assessed tax, penalties, and interest.

1. Online Payment Agreement (OPA) is an online application on the IRS.gov home page which allows individuals who owe \$50,000 or less in aggregate assessed tax, penalties, and interest, to request a payment agreement. Taxpayers, who owe less than \$100,000 in aggregate assessed tax, penalties, and interest can request a full pay agreement.

NOTE: Taxpayers establishing a monthly payment agreement for balances of \$25,001 to \$50,000 must establish as a Direct Debit Installment Agreement (DDIA) or Payroll Deduction Installment Agreement (PDIA).
2. OPA is accessed by clicking the **Payments** tab on <https://www.irs.gov/> and clicking the **Online Payment Agreement** link.
3. Using OPA, users can receive immediate notification of approval to establish streamlined payment agreements on liabilities reported using the following forms:
 - o Form 1040 (MFT 30, 31)
 - o Form 5329 (MFT 29)
 - o Form 8278 (MFT 55)
 - o Individual Shared Responsibility Payment (MFT 35)
4. OPA allows taxpayers or their authorized representative (Power of Attorney) to self qualify and apply for an installment agreement. Agreements completed through OPA will have an originator code of 82 or 83.
5. OPA offers users the ability to:
 - o Agree to pay now
 - o Arrange a full pay agreement balances less than \$100,000 in aggregate assessed tax, penalties, and interest
 - o Arrange a streamlined monthly payment agreement for individuals who owe \$50,000 or less in aggregate assessed tax, penalties, and interest.
 - o Establish pre-assessed streamlined agreement on current tax year Form 1040 liability for a balance of up to \$50,000.

- Establish pre-assessed agreement for the individual shared responsibility payment
- Establish a pending agreement if they cannot pay within 72 months or by the CSED and agree to send in financial information
- Establish an agreement on any new unassessed assessment resulting from an examination audit, Automated Underreporter (AUR) or Automated Substitute For Return (ASFR) case