

IRM PROCEDURAL UPDATE

DATE: 05/25/2018

NUMBER: sbse-05-0518-0861

SUBJECT: User Fee Changes Resulting From the Bipartisan Budget Act of 2018

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

CHANGE(s):

IRM 5.19.1.6.4.6, IA Payment Methods and User Fees (UF) Overview Updated instructions per user fee changes in the Bipartisan Budget Act (BBA) of 2018.

1. The following IA payment methods are available for the taxpayer;
 - A **DDIA** is an IA where a taxpayer authorizes the IRS to request an electronic transfer of funds from their checking account or shared draft account to the IRS and is withdrawn on the same date every month. If the taxpayer maintains a checking account, you should encourage him or her to take advantage of a direct debit IA. See IRM 5.19.1.6.4.13, *DDIA*.
 - A **PDIA** is an IA whereby a taxpayer authorizes their employer to send a specific amount to the IRS each pay period. If the taxpayer does not agree to a direct debit IA but is employed, encourage him or her to take advantage of the payroll deduction agreement. See IRM 5.19.1.6.4.14, *Form 2159, Payroll Deduction Agreement*.
 - **IRS Direct Pay** is a payment application available to IMF taxpayers through www.irs.gov. It is a free service that allows taxpayers to make electronic payments directly to the IRS from their checking or savings accounts. See IRM 21.2.1.48.1, *IRS Direct Pay*, for further information.
 - **EFTPS** is a system designed to utilize Electronic Funds Transfer (EFT) to pay all federal taxes. See IRM 21.5.7.4.7.14, *Electronic Federal Tax Payment System (EFTPS)* and IRM 21.2.1.47, *Electronic Federal Tax Payment System (EFTPS)*.
 - **IRS PayNearMe** is a new payment option available to taxpayers through <https://www.irs.gov/Payments> and participating retail stores. It is a secure walk up cash payment method that converts cash payments to electronic transactions. It utilizes a barcode and retail locations to complete the transactions. See IRM 21.2.1.60, *IRS PayNearMe - Paying with Cash at a Retail Partner*.
 - Taxpayers may use credit cards to make IA payments to the United States Treasury by phone or internet. See IRM 21.2.1.48.5, *Credit or Debit Card Payments (Pay by Phone or Internet)*.

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- Taxpayers can make payment by check or money order. See IRM 5.19.1.2.7.1, *Taxpayer Responsibilities - When Submitting Payments by Check*.
2. Advise the taxpayer verbally or in writing that penalty and interest CONTINUE to accrue until the account is paid in full.
 - Failure to Pay penalty is reduced to 1/4% per month for all accounts in an IA status which meet the criteria set forth in IRC 6651(h). The rate will also be reduced whenever a defaulted IA meeting such criteria is reinstated; for reduced penalty information see IRM 20.1.2.2.8.1.2, *1/4 Percent Penalty Rate - IRC 6651(h)*.
 - The penalty continues at the reduced rate while the account is in any ST 6X.
 3. In accordance with the law, each year the IRS mails a Computer Paragraph, CP 89, *Annual Installment Agreement Statement*, to every taxpayer with an IA. The annual statement provides:
 - The initial balance(s) due at the beginning of the year,
 - An itemized listing of payments made during the year,
 - An itemized listing of penalties, interest and other charges, and
 - The remaining balance at the end of the year.
 4. On February 9, 2018, the President signed into law the Bipartisan Budget Act of 2018 (Act). The Act amended IRC 6159 to provide certain limitations to IA user fees. The Act's amendments to IRC 6159 apply to IAs entered into on or after April 10, 2018. In short,
 - Caps user fee charges for IAs at the fee structure as of 2/9/2018.
 - IA user fees will be waived for low-income taxpayers who agree to make electronic payments through a debit instrument.

NOTE: At this point, the **only** mechanism the Service has in place in which the taxpayer may agree to make electronic payments through a debit instrument is a DDIA.

NOTE: CC IAGRE has been programmed to waive the user fee on a DDIA when the taxpayer meets the low-income threshold.

- IA user fees will be reimbursed to low-income taxpayers that are unable to make electronic payments through a debit instrument upon completion of the IA.

NOTE: At this point, the **only** mechanism the Service has in place in which the taxpayer may agree to make electronic payments through a debit instrument is a DDIA.

NOTE: See IRC 6159(f) to review the full text.

5. The purpose of an IA User Fee is for the IRS to recover costs of administering the IA program. United States Code 9701 – as interpreted by Office of Management and Budget Circular A-25 – provides authority for the imposition of user fees. User fees are imposed for services pertaining to the

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entering into and monitoring of an IA and the restructuring or reinstating of an IA. See 26 CFR. 300.1.

Current User Fee Rates:

From ...	Through ...	Current User Fee Rates ...
April 10, 2018,	Present,	<p>a. Origination User Fee:</p> <p>Manual:</p> <ul style="list-style-type: none"> ▪ Low-Income origination - \$43 (see paragraph (13) below) ▪ Low-Income DDIA origination for DDIA entered into on or after 4/10/2018 - \$0 ▪ DDIA origination - \$107 ▪ Regular IA origination - \$225 <p>Online Payment Agreement (OPA):</p> <ul style="list-style-type: none"> ▪ OPA Low-Income Regular origination - \$43 (see paragraph (13) below) ▪ OPA Low-Income DDIA origination for DDIA entered into on or after 4/10/2018 - \$0 ▪ OPA Regular origination - \$149 ▪ OPA DDIA origination - \$31 <p>NOTE: Taxpayers must establish their IA through OPA to be eligible for the OPA user fees shown above.</p> <p>b. Reinstatement/Restructuring User Fee:</p> <ul style="list-style-type: none"> ▪ Low-Income reinstatement/restructuring - \$43 (see paragraph (13) below) ▪ Low-Income DDIA reinstatement/restructuring for DDIA entered into on or after 4/10/2018 - \$0 ▪ All other reinstatement/restructuring - \$89

NOTE: See IRM 5.19.1.6.8, *Online Payment Agreements (OPA)*.

NOTE: IDRS will systemically determine when the new rates apply based on when the IA is processed (or accepted). Ensure the appropriate IA Acceptance Date is entered when inputting the IA. Follow instructions in:

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- Exhibit 5.19.1-6, *IDRS Input of IAs, CC IAORG*,
- Exhibit 5.19.1-7, *IDRS Input of IAs, CC IAREV*, or
- Exhibit 5.19.1-8, *IDRS Input of Pre-assessed IAs and Full Pay Agreements*.

Previous User Fee Rates:

From ...	Through ...	Previous User Fee Rates ...
January 1, 2017,	April 9, 2018,	<p>a. Origination User Fee:</p> <p>Manual:</p> <ul style="list-style-type: none"> ▪ Low-Income origination - \$43 (see paragraph (13) below) ▪ DDIA origination - \$107 ▪ Regular IA origination - \$225 <p>Online Payment Agreement (OPA):</p> <ul style="list-style-type: none"> ▪ OPA Low-Income Regular origination - \$43 (see paragraph (13) below) ▪ OPA Regular origination - \$149 ▪ OPA DDIA origination - \$31 <p>NOTE: Taxpayers must establish their IA through OPA to be eligible for the OPA user fees shown above.</p> <p>b. Reinstatement/Restructuring User Fee:</p> <ul style="list-style-type: none"> ▪ Low-Income reinstatement/restructuring - \$43 (see paragraph (13) below) ▪ All other reinstatement/restructuring - \$89
January 1, 2014,	December 31, 2016,	<p>a. Origination User Fee:</p> <ul style="list-style-type: none"> ▪ Low-Income - \$43 (see paragraph (13) below) ▪ DDIA - \$52 ▪ All others - \$120 <p>b. Reinstatement/Restructuring User Fee:</p> <ul style="list-style-type: none"> ▪ All - \$50

6. Payment of an IA user fee posts to either MFT 13 (BMF) or MFT 55 (IMF). The user fee appears as a TC 360 and the payment as a TC 694. The Designated Payment Codes (DPCs) for the TC 694 are shown in the following table:

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DPC	Definition
44	OPA - Direct Debit Origination User Fee
45	OPA - IA User Fee
46	OPA - IA Reduced User Fee (Reinstatement or Restructure User Fee)
47	IA Reduced Origination User Fee
48	Direct Debit Reduced Origination User Fee
49	Direct Debit Origination User Fee
50	IA User Fee (Initial Origination User Fee)
51	IA User Fee (Reinstatement or Restructure User Fee)
52	IA Reduced User Fee (Reinstatement or Restructure User Fee)

7. **The origination fee is established by regulation and is only waived for low-income taxpayers who agree to make payments under the IA by electronic payment through a debit instrument (i.e. a DDIA or an online DDIA). The reinstatement/revision fee can only be waived for those reasons cited in paragraph (11) below.**
8. **Normally, the user fee is non-refundable** even if the taxpayer
 - o Full pays the account prior to receiving their first **CP 521**, *Installment Agreement Reminder Notice*.
 - o The account is not immediately input on IDRS and not been updated to ST 60.

EXCEPTION: For IAs entered into on or after April 10, 2018, IA user fees will be *reimbursed* to low-income taxpayers that are unable to make electronic payments through a debit instrument upon completion of the IA.

9. When the customer makes a payment, all of the money is initially applied to tax. The IA user fee Transfer Program "sweeps" all active IAs, coded as "user fee due", and moves the money from the tax account to an accounting fund for the IA user fee. This process is referred to as the User Fee Sweep and is done weekly; beginning 4 weeks after a TC 670 has posted to the account. The payment is reversed on the tax module with a TC 672 (Saturday Julian date) in the DLN of the credit transfer, from "001" through "365".

EXCEPTION: If during the sweep, there is not a sufficient amount of payment to cover the entire user fee amount, the user fee will not be taken at all during that sweep. (No partial amount will be taken, **until** there are sufficient payments to satisfy the *entire* user fee amount due).

10. See the table below for when to charge a user fee.

EXCEPTION: The Act provides for the waiver of any IA user fees for low-income taxpayers who agree to make electronic payments through a debit instrument. The Act also provides for the reimbursement of any IA user fees to low-income taxpayers who are unable to make electronic payments through a debit instrument upon completion of the IA.

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If ...	And ...	Then ...
The account is not in any ST 6X (IA status),	Intentionally left blank	An origination user fee must be charged.
The IA was terminated,	Intentionally left blank	An origination user fee must be charged.
The taxpayer requests to add another liability of more than \$200 to the IA,	The account balance is more than deferral ; for deferral levels, see IRM 5.19.1.2.6.1, <i>Tolerance and Deferral - All Employees</i> , OR It requires more than two additional monthly payments to full pay the balance due,	A reinstatement user fee must be charged.
A reinstatement request on a defaulted IA, ST 61, 64 or, 48 with an immediate prior ST 64, with an account balance above deferral level, OR A revision to a current IA,	Unless otherwise specified in paragraph (11) below, NOTE: The account balance has no effect on whether or not you charge a user fee.	A reinstatement user fee must be charged.
The taxpayer requests to change the monthly payment amount,	A financial statement (CIS) is required; the IA no longer meets SIA criteria or the CSED is an issue,	A reinstatement user fee must be charged.

11. There are few instances when a user fee is waived. The user fee cannot be waived based on an individual decision from an IRS employee. The fee must be charged on all IAs except instances cited in the table below. When waiving the fee, enter a narrative on AMS.

If ...	And ...	Then ...
A Low-Income taxpayer agrees to DDIA,	The DDIA is established on or after 4/10/2018,	Waive the origination user fee.
The taxpayer requests to revise a payment date or a	The account is in ST 60 or 63,	Waive the reinstatement user fee.

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payment amount meeting SIA criteria; no CIS is required,		
The taxpayer requests to add an additional liability to the IA,	The AAB (CC SUMRY), is less than deferral ; for deferral levels: see IRM 5.19.1.2.6.1, <i>Tolerance and Deferral - All Employees</i> ,	Waive the reinstatement user fee; the computer automatically includes these balances without defaulting the IA or charging a user fee if the taxpayer does not contact us.
The taxpayer requests to add an additional liability to the IA,	Full payment of the IA is only extended by two additional payments at the current monthly amount, OR The new balance due is \$200 or less,	Waive the reinstatement user fee.
The IA was transferred from another campus due to an address and CLC code change,	Intentionally left blank	Waive the reinstatement user fee.
The taxpayer requests to full pay within 120 days; the taxpayer is not requesting to make monthly payments. This is not an IA; therefore, no user fee is charged,	Intentionally left blank	No fee is due, waive the origination user fee Exhibit 5.19.1-11, <i>IA User Fee Codes</i> .
The IA was erroneously defaulted by IRS,	Intentionally left blank	Waive the reinstatement user fee.
The IA is reinstated after a bankruptcy is closed,	Intentionally left blank	Waive the reinstatement user fee.
The taxpayer had an IA established prior to entering a combat zone and now exited the Combat Zone,	Intentionally left blank	Waive the reinstatement user fee.

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Converting an IA to a DDIA,	Intentionally left blank	Follow IRM 5.19.1.6.4.6.3, <i>User Fee Payment Transfer/User Fee Abatements</i> .
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12. Taxpayers meeting the established low-income criteria are identified systemically and the account systemically adjusted.
13. The customer can also file a Form 13844, *Application for Reduced User Fee for Installment Agreements*:
 - o For IAs entered into **before April 10, 2018**, if the customer's income has decreased significantly and has provided an explanation (i.e. unemployed, etc.), in any form (correspondence, CIS etc.) and their income falls at or below 250 percent of the Federal Health & Human Services Guidelines (FHHS), we can allow a reduced user fee for IAs.
 - o For IAs entered into **on or after April 10, 2018**, if a taxpayer has an adjusted gross income, as reported on their most recently filed tax return, that is at or below 250% of the FHHS, the user fee will be reduced and possibly waived or reimbursed if certain conditions apply. See Note below.

NOTE: For IAs entered into **on or after April 10, 2018**, there is a waiver of user fees for low-income taxpayers that agree to make electronic payments through a debit instrument (DDIA). If the low-income taxpayer indicates that she or he is unable to make electronic payments through a debit instrument, then the taxpayer will receive a reimbursement of the reduced user fee upon completion of the IA. The low-income taxpayer will not receive a reimbursement of the reduced user fee if the IA is terminated.

14. Completed Form 13844, *Application for Reduced User Fee for Installment Agreements*, should be sent to:

Mailing Address	PDS Mailing Address
KCSC	KCSC
PO Box 219236, Stop 5050	333 W. Pershing Rd., Stop 5050
Kansas City, MO 64121-9236	Kansas City, MO 64108-4302

KCSC CSCO is responsible for manually determining whether taxpayers meet low-income status in response to information submitted on Form 13844, *Application for Reduced User Fee for Installment Agreements*.

- a. For IAs entered into prior to 4/10/2018, KCSC CSCO will determine if the taxpayer's TPI falls within 250 percent of the guidelines set by FHHS, to determine whether the taxpayer meets low-income criteria. The KCSC CSCO employee should consider all information that the taxpayer provides, and follow financial analysis guidelines in IRM

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5.19.13, *Campus Procedures for Securing Financial Information*. For taxpayers who meet this criteria, the KCSC CSCO employee should set the RUF I Indicator to a 1. If the standard User Fee has already been paid, take the necessary steps to credit the excess user fee over \$43 back to the tax account. Notify the taxpayer that he has qualified for a reduced user fee and we have applied the amount he paid in excess of \$43 to his account, using Letter 4212C, *Reduced Installment Agreement User Fee Acceptance*. Document AMS.

- b. For IAs entered into on or after 4/10/2018, KCSC CSCO will determine whether the taxpayer's AGI for the most recent year falls within 250 percent of the guidelines set by FHHS. For taxpayers who meet this criteria, the KCSC CSCO employee should set the RUF I Indicator to a 1. If the standard User Fee has already been paid and:
- The taxpayer entered into a DDIA, take the necessary steps to credit the full user fee back to the tax account. Notify the taxpayer that he has qualified for a waiver and we have applied the amount he paid to his account, using Letter 4212C, *Reduced Installment Agreement User Fee Acceptance*. Document AMS.
 - The taxpayer entered into a regular IA and self-identified that they are unable to make electronic payments through a debit instrument (DDIA), take the necessary steps to credit the excess user fee over \$43 back to the tax account. Notify the taxpayer that he has qualified for a reduced user fee that will be reimbursed upon completion of the IA and we have applied the amount he paid in excess of \$43 to his account, using Letter 4212C, *Reduced Installment Agreement User Fee Acceptance*. Document AMS.
 - The taxpayer entered into a regular IA and did not self-identify that they are unable to make electronic payments through a debit instrument (DDIA), take the necessary steps to credit the excess user fee over \$43 back to the tax account. Notify the taxpayer that he has qualified for a reduced user fee and we have applied the amount he paid in excess of \$43 to his account, using Letter 4212C, *Reduced Installment Agreement User Fee Acceptance*. Document AMS.

If the taxpayer does **not** fall within low-income guidelines, deny his request and explain why he does not qualify. Send Letter 4213C, *Reduced Installment Agreement User Fee Rejected*, and document AMS with the reason for rejection. Updated low-income guidelines can be found at: <https://aspe.hhs.gov/poverty-guidelines>. Action 61 Guidelines concerning control & monitoring apply to these requests and require comments be added to AMS.

15. User Fee discrepancies appear on the IAAL in CSCO; for additional information:

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IRM 5.19.10.10.12, *IAAL Categories: "ORIGINATION FEE TRACKING", "REINSTATEMENT FEE TRACKING", and "DISHONORED CHECKS" (formerly "USER FEE ERROR LISTING").*

16. These discrepancies are generally worked on the IAAL and are listed for accounts where there is:
 - a. No IA
 - b. User Fee Code inconsistent
 - c. Duplicate original user fee
 - d. Duplicate revision/reinstatement user fee

IRM 5.19.1.6.4.6.3, User Fee Payment Transfer/User Fee Abatements Updated instructions per user fee changes in the Bipartisan Budget Act (BBA) of 2018.

1. The user fee transfer program, or "sweep", is run every weekend after four (4) cycles on accounts with unpaid user fees. The user fee will be systemically screened for the fee due to satisfy the user fee amount.
2. User fee discrepancies are collected through the User Fee Transfer Program; however, there are times when you should attempt to collect an unpaid fee:
 - o MMIA's.
 - o The taxpayer requests to pay the user fee.
3. If manual transfer of the user fee is necessary, manual user fee transfers from MFT 30 to MFT 55 must be for the full amount of the fee due; do not transfer multiple smaller payments to the fee. Take no action if there is no **single** payment equal to or greater than the fee due.
4. Do not transfer a payment from a full paid account to the user fee; IRS **must** collect the fee while the account is in ST 6X.
5. Take the following actions to transfer a payment to the user fee module using CC ADD24:
 - a. If the user fee module is not present, establish the user fee module. IRM 5.19.1.6.4.6.2, *Manual Establishment of a User Fee Module.*
 - b. Use debit TC 672 for the fee amount using the same date the TC 670 payment displays.

NOTE: There is no penalty reason code and no DPC with TC 672.

- c. Use credit TC 694 for fee amount with the appropriate DPC (47-51).

NOTE: This credit transaction code (TC 694) is applied to the User Fee/Civil Penalty module MFT 13/55 with the appropriate tax year and month.

EXAMPLE: "201512" or "201501"

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- d. A secondary TC 360 for the same amount of the TC 694 is required input with the credit transactions (TC 694).

NOTE: If no MFT 13 or 55 on CFOL originally, and a TC 971 AC 082 or 083 was input to establish it, put a two cycle posting delay on the payment transfer.

6. Correct duplicate user fees in the following manner:

CAUTION: Do not use CC ADD34 when transferring user fee payments; if CC ADD34 is used, it causes an unpostable condition. **You must use CC ADD24.**

If ...	Then ...
ADD24,	Use debit TC 695 and the appropriate DPC, money amount, and date of the TC 694. NOTE: MFT 13/55 is the debited module.
ADD24,	<ul style="list-style-type: none"> a. Input credit TC 670, applying the payment to one of the tax modules in IA or balance due status. b. If none of the modules are in a balance due status, apply the money to a full paid module and allow it to refund to the taxpayer. c. Use the same money amount and date of the TC 694; use DPC code of "99". There is no TC 360 and no penalty reason code associated with the credit TC 670. <p>NOTE: MFT 30, MFT 01, etc. are the credit modules.</p>
ADJ54,	Input TC 361 to MFT 13/55 with blocking series "52" or "05" to prevent notice issuance.
ADJ54,	Use Penalty Reason Code "47"- "51", matching the DPC Code of the TC 694; begin in position "4" on the command code screen. CAUTION: If the Penalty Reason Code is not input, the TC 361 goes unpostable.
The user fee is incorrect,	<ul style="list-style-type: none"> 1. Update the user fee field appropriately using CC IAGRE. 2. For additional information: Exhibit 5.19.1-11, <i>IA User Fee Codes</i>.

7. Modifications may be necessary when a regular IA is converted to a DDIA.

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After taking all required steps to convert a regular IA to a DDIA, follow the procedures in the chart below:

If ...	Then ...
The origination user fee was paid ,	<p>a. Charge a restructuring user fee. See Exhibit 5.19.1-11, <i>IA User Fee Codes</i>.</p> <p>CAUTION: Do not make any changes to the previously paid origination fee.</p>
The origination user fee has not been paid yet,	<ol style="list-style-type: none"> 1. Update the origination user fee code to the appropriate DDIA origination user fee code: Exhibit 5.19.1-11, <i>IA User Fee Codes</i>. 2. If the regular origination user fee is billed and paid subsequent to changing the UFC, the discrepancy will be corrected during IAAL processing.
The origination user fee of \$43 is due,	<p>The taxpayer was designated a low-income taxpayer, and:</p> <ul style="list-style-type: none"> o The IA was entered into prior to 4/10/2018, no action is necessary, since the low-income origination user fee is lower than both the regular origination fee and the DDIA origination fee. o The IA was entered into on 4/10/2018 or later, waive the low-income origination fee.
The origination user fee of \$43 is paid,	<p>The taxpayer was designated a low-income taxpayer, and:</p> <ul style="list-style-type: none"> o The IA was entered into prior to 4/10/2018, no action is necessary, since the low-income origination user fee is lower than both the regular origination fee and the DDIA origination fee, except for OPA DDIAs in which the origination fee is \$31. o The IA was entered into on 4/10/2018 or later, Waive the restructuring fee. <p>CAUTION: Do not make any changes to the origination fee at this time. The origination fee will be reimbursed upon completion of the IA if the taxpayer indicated at the time of entering into the IA that she/he was unable to make</p>

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	electronic payments through a debit instrument.
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IRM 5.19.1.6.4.6.4, Reimbursement of User Fee for Qualifying Low-Income Taxpayers Inserted new subsection with instructions per user fee changes in the Bipartisan Budget Act (BBA) of 2018.

1. The Bipartisan Budget Act of 2018 amended IRC 6159 limiting the IA user fee by providing a waiver or reimbursement of user fees to low-income taxpayers under certain circumstances. See list below. This section deals with the reimbursement of user fees for qualifying low-income taxpayers that are unable to make electronic payments through a debit instrument upon completion of the IA.

NOTE: At this point, the **only** mechanism the Service has in place in which the taxpayer may agree to make electronic payments through a debit instrument is a DDIA.

2. In order to qualify for reimbursement of the user fee, taxpayers must meet the following criteria:
 - a. Enter into an IA on or after April 10, 2018.
 - b. Indicate that she or he is unable to make electronic payments through a debit instrument (i.e., enter into a DDIA).
 - c. Complete the agreement.
3. Once programming criteria has been finalized for the reimbursement of user fees for qualifying individuals, the guidance in this section will be updated. Until this programming is finalized, an extract will be run to identify accounts that qualify for reimbursement of user fees.

IRM 5.19.1.6.4.13, DDIA Updated instructions per user fee changes in the Bipartisan Budget Act (BBA) of 2018.

1. A DDIA is an IA for which the taxpayer authorizes the IRS to request electronic transfer of funds from their checking account or shared draft account to the IRS; such payments are withdrawn on the same date each month.
2. If the taxpayer requests to make Electronic Funds Transfer Payments (EFT) through the internet using online banking methods, it is considered a regular IA and not a DDIA.
3. Advantages to the taxpayer include:
 - o Reduced user fee.
 - o User fee is waived for low-income taxpayers who enter into DDIA's on or after 4/10/2018.

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- No check to be mailed.
 - Postage savings.
 - No check processing charges.
 - No problem remembering to make the monthly payment.
- a. Advise the taxpayer of IRM 5.19.4.6.4.1, *Withdrawal of NFTL for Direct Debit Installment Agreements*.
 - b. Consider providing the taxpayer Pub 1468, *Guidelines for Processing Notice of Federal Tax Lien Documents*, if the taxpayer has additional questions about the NFTL or refer the taxpayer to irs.gov to retrieve the publication.
4. To establish a DDIA, the taxpayer must submit a voided check or the routing and account number with their request.
 5. ACS, ACSS, CSCO and CCP employees may process requests received in the following formats:
 - Form 433-D, *Installment Agreement*. This may be either an original form or a fax forwarded by an employee from any other function during telephone contact.
 - Form 9465, *Installment Agreement Request*. This may be an original form received attached to a tax return or received separately.

NOTE: Form 9465-FS, *Installment Agreement Request*, is now obsolete; however, if one is received, it may be accepted.

- Electronic signature via Form 9465, *Installment Agreement Request*, sent with ELF-filed tax returns; these forms come with "TRPRT" printed at the top.
 - Photocopied Form 9465, *Installment Agreement Request*, with "9465W/AUR Assess" notated at the top of the page in red.
 - Taxpayer correspondence.
- REMINDER:** All DDIA requests must be completed and include all necessary information to establish a DDIA, including the taxpayer's signature.
6. Monthly reminder notices are not issued on DDIA's. Taxpayers not keeping up-to-date records often default on their IA due to insufficient funds in their bank accounts. Advise the taxpayer to keep their records up to date to avoid a default of their IA.
 7. All non-ST 22 DDIA requests received in functions other than CSCO are routed to the CSCO campus with jurisdiction for the taxpayer account, per Balance Due State Mapping.

EXCEPTION: If a non-ST 22 DDIA request is received in SB/SE PSC ACSS, it should be routed to PSC CSCO.

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8. All ST 22 DDIA requests received in other functions will be routed to the appropriate ACSS site based on BOD Code and state mapping (W&I State Mapping or SB/SE State Mapping).
9. All ST 26 DDIA requests secured by ROs will be routed to CCP.
10. The DDIA process does not begin until their balance due tax return has posted or their assessment is made. As a result, the DDIA process takes longer on Pre-Assessed IAs. The taxpayer should be advised to send payments until the DDIA begins.

NOTE: Pre-Assessed IAs **cannot** be processed for first-time filers. This is because the initial return establishes their entity. If a first-time filer requests a Pre-Assessed IA, advise them that we are unable to process their request. Ask them to contact us for a DDIA after their return has been processed and they receive their initial balance due notice.

11. Banking law requires the service to maintain a file of all DDIAs, either by paper or electronic media. (Guidelines to be established by HQ). ACS, ACSS, CSCO and CCP employees should follow IRM 5.19.1.8, *DDIA Monitoring Procedures*, to input DDIAs through IDRS and process the authorizations
12. DDIA requests received in CSCO should be input by the receiving CSCO campus; the receiving campus must maintain these files to work various listings generated by the DDIA program. See IRM 5.19.1.8, *DDIA Monitoring Procedures - CSCO Processing*.
13. Any subsequent revisions to a DDIA are input through IDRS by the receiving ACS, ACSS, CSCO or CCP site. See IRM 5.19.1.8.6, *Revising DDIAs*.
14. If necessary to review the paper DDIA request, use the Service Center Contact listing on SERP under Campus DDIA Liaisons; the site forwards the case file or notification the file cannot be found by fax within 48 hours to the requestor.
15. If a customer makes a telephonic request for a DDIA:

If ...	And ...	Then ...
The customer indicates they can fax the DDIA request,	It is a: <ul style="list-style-type: none"> ○ SIA \$25,000 and under, ○ NSIA, or ○ PPIA, 	<ol style="list-style-type: none"> 1. Have the customer fax the Form 433-D, <i>Installment Agreement</i>, or Form 9465, <i>Installment Agreement Request</i>, to you during the call. 2. NSIAs or PPIAs: <ul style="list-style-type: none"> ▪ Secure necessary managerial approval. See IRM 5.19.1.6.4.8, <i>IA Managerial Approval</i>. ▪ If the balance due meets or exceeds the established criteria, make a NFTL determination and the advise the taxpayer of NFTL filing when

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		<p>appropriate; for criteria; for NFTL filing procedures, see IRM 5.19.4.5.1(2), <i>Notice of Federal Tax Lien Filing Determinations</i>, and IRM 5.19.4.6.1, <i>How to File a NFTL</i>. If the taxpayer objects to the NFTL filing, see IRM 5.19.8.4.16, <i>Collection Appeals Program (CAP) Procedures</i>, for CAP information.</p> <p>3. Document AMS with the terms of the IA as required in IRM 5.19.1.2.4, <i>Documenting Account Actions</i>, and IRM 5.19.1.6.4.12, <i>Input of IA</i>.</p> <p>4. Annotate the top of the DDIA, Received by Fax.</p> <p>5. AM and FA employees should not input to ST 60.</p> <p style="padding-left: 40px;">a. Input TC 971 AC 043.</p> <p style="padding-left: 40px;">b. If the account is in Notice Status, input CC STAUP the account to the next notice status for 9 cycles. If the account is in ST 22, input "TOR5,60,50KPND".</p> <p style="padding-left: 40px;">c. Fax to the appropriate CSCO site for non-ST 22 requests and the appropriate ACSS site for ST 22 requests (based on state mapping).</p> <p>6. ACS, ACSS and CSCO employees will input the DDIA request to IDRS and charge a DDIA User Fee.</p>
The customer indicates they	It is a SIA over \$25,000,	1. Have the customer fax the Form 433-D, <i>Installment Agreement</i> , or Form 9465, <i>Installment</i>

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<p>can fax the DDIA request,</p>		<p><i>Agreement Request</i>, to you during the call.</p> <ol style="list-style-type: none"> 2. Document AMS with the terms of the IA as required in IRM 5.19.1.2.4, <i>Documenting Account Actions</i>, and IRM 5.19.1.6.4.12, <i>Input of IA</i>. 3. Annotate the top of the DDIA, Received by Fax. 4. AM and FA employees should not input to ST 60. <ol style="list-style-type: none"> a. Input TC 971 AC 043. b. If the account is in Notice Status, input CC STAUP the account to the next notice status for 9 cycles. If the account is in ST 22, input "TOR5,60,50KPND". c. Fax to the appropriate CSCO site for non-ST 22 requests and the appropriate ACSS site for ST 22 requests (based on state mapping). 5. ACS, ACSS and CSCO employees will input the DDIA request to IDRS and charge a DDIA User Fee.
<p>The customer does not indicate they can fax the DDIA request (includes correspondence requests),</p>	<p>It is a:</p> <ul style="list-style-type: none"> ○ SIA \$25,000 and under, ○ NSIA, or ○ PPIA, 	<ol style="list-style-type: none"> 1. For NSIAs or PPIAs: <ul style="list-style-type: none"> ▪ Secure necessary managerial approval. See IRM 5.19.1.6.4.8, <i>IA Managerial Approval</i>. ▪ If the balance due meets or exceeds established criteria, make a NFTL determination and advise the taxpayer of NFTL filing when appropriate; for

		<p>criteria; for NFTL filing procedures, see IRM 5.19.4.5.1(2), <i>Notice of Federal Tax Lien Filing Determinations</i>, and IRM 5.19.4.6.1, <i>How to File a NFTL</i>. If the taxpayer objects to the NFTL filing, see IRM 5.19.8.4.16, <i>Collection Appeals Program (CAP) Procedures</i>, for CAP information.</p> <ol style="list-style-type: none"> 2. Input to ST 60. See IRM 5.19.1.6.4.12, <i>Input of IA</i>. 3. Inform the taxpayer they will need to make payments manually. Send them a Form 433-D, <i>Installment Agreement</i>, or Form 9465, <i>Installment Agreement Request</i>, to complete, and provide the appropriate CSCO site return address for non-ST 22 requests and the appropriate ACSS site for ST 22 requests (based on state mapping). Advise them that once we receive their authorization, we will convert their IA to a DDIA. 4. Inform the taxpayer the agreed monthly payment amount on Form 433-D, <i>Installment Agreement</i>, or Form 9465, <i>Installment Agreement Request</i>, cannot be less than the current agreed payment amount. 5. ACSS and CSCO employees will revise to a DDIA upon receipt of the request and update the user fee indicator. If the user fee was previously collected, then they will make any necessary
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		<p>adjustments to the user fee per IRM 5.19.1.6.4.6.3, <i>User Fee Payment Transfer/User Fee Abatements</i>.</p> <p>NOTE: If the customer does not have all of the required information to establish a DDIA, encourage them to use the Online Payment Agreement (OPA) site.</p>
The customer does not indicate they can fax the DDIA request (includes correspondence requests),	It is a SIA over \$25,000,	<ol style="list-style-type: none"> 1. Input TC 971 AC 043. Do not input an IA. 2. If the account is in Notice Status, input CC STAUP the account to the next notice status for 9 cycles. If the account is in ST 22, see IRM 5.19.1.6.4.22, <i>SIAs Over \$25,000</i>, or IRM 5.19.1.6.4.22.1, <i>Reinstating SIAs Over \$25,000</i>. 3. Send the customer a Form 433-D, <i>Installment Agreement</i>, or Form 9465, <i>Installment Agreement Request</i>. 4. Inform the taxpayer the agreed monthly payment amount on Form 433-D, <i>Installment Agreement</i>, or Form 9465, <i>Installment Agreement Request</i>, cannot be less than the current agreed payment amount. 5. Mail the Form 433-D, <i>Installment Agreement</i>, or Form 9465, <i>Installment Agreement Request</i> to the taxpayer using IDRS Letter 2272C, <i>Installment Agreement Cannot be Considered/Extension of time to pay Cannot be Considered</i> (or other appropriate letter). Provide the appropriate CSCO return

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		<p>address for non-ST 22 requests and the appropriate ACSS return address for ST 22 requests (based on state mapping).</p> <p>6. ACSS and CSCO employees will input the DDIA upon receipt of the request.</p> <p>NOTE: If the customer does not have all of the required information to establish a DDIA, encourage them to use the Online Payment Agreement (OPA) site.</p>
The proposed IA is an IBTF Express IA and,	The AAB (CC SUMRY) is between \$10,000 and \$25,000,	1. Follow IRM 5.19.1.6.4.2, <i>IA Requirements IBTF Express Agreement</i> .

NOTE: When issuing a letter on non-ST 22 accounts, use the CSCO Campus address for the letter return address. The CSCO Campus address is determined based upon Compliance Back-end mapping. See SERP, Who/Where tab, Collection Payments/Addresses/Issues, Campus Addresses for Collections. Select the appropriate return address based on the taxpayer's BOD and state of residence.

When issuing a letter on ST 22 accounts, use the ACSS Campus address for the letter return address based on state mapping. See SERP, Who/Where tab, Campus Program Locator Guide, Consolidated State Mapping for ACS Support and Collection Due Process (SB/SE) or Consolidated State Mapping for ACS Support & Collection Due Process (W&I).

NOTE: For the payment address, the Campus payment address is determined based upon Submission Processing mapping. See SERP, Who/Where tab, Collection Payments/Addresses/Issues, Collection Payments. Select the appropriate payment address based on the taxpayer's BOD and state of residence. Select the address shown in the "Without the CP521/523 Notice (Payment to Campus)" column.

CAUTION: Do not provide Lockbox Bank addresses verbally or via Correspondex letters. Lockbox will **only** process payments that are accompanied by a **CP 521, *Installment Agreement Reminder Notice***, or **CP 523, *Installment Agreement Default Notice***.

REMINDER: It is possible that different Campuses will be used for the return and payment addresses.

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EXAMPLE: A W&I taxpayer in Notice Status residing in Texas requests an IA to full pay their account. The confirmation letter should show the Atlanta CSCO Campus for the return address and the Austin Submission Processing Campus for the payment address.

IRM 5.19.1.6.4.20, Adding New Liability to an Existing IA Updated instructions per user fee changes in the Bipartisan Budget Act (BBA) of 2018.

1. It is possible a new liability may be added to an existing IA; however:
 - a. For phone calls, request full payment.
 - b. For a wage levy, the ALN is "XX08" on CC IADIS and DPC code is "05" for the payment.

NOTE: You must explain to the taxpayer we currently have a levy on their wages and we cannot just add another liability; the wage levy is an enforcement action and is not a voluntary payment. Advise the taxpayer to request an IA to add the new liability.

If ...	Then ...
An incoming call and you are a non-ACS employee,	Transfer the call to ACS.
Receiving correspondence and you are a non-ACS employee,	Refer the correspondence to the appropriate ACSS site.
You are an ACS employee,	<p>Review IA procedures. IRM 5.19.1.6.4, IAs. IRM 5.19.1.6.4.9, <i>IA Rejection Criteria</i>.</p> <ol style="list-style-type: none"> a. Strongly encourage the taxpayer to establish either a PDIA or a DDIA. b. If the IA is established, check levy release procedures. See IRM 5.19.4.4.10, <i>Levy Release: General Information</i>.

2. The request to add a new liability must not exceed the authority for accepting IAs. See IRM 5.19.1.6.4.5, *Account Statuses Affecting IAs*.
3. You must take the following actions:
 - a. Ensure compliance with estimated tax requirements and adequacy of withholding; if estimated payments were a condition of the previous IA and the taxpayer failed to keep any promise to make estimated payments, do not reinstate the IA.
 - b. Prepare and send the request for rejection: IRM 5.19.1.6.4.9, *IA Rejection Criteria*.

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- c. Do not terminate the IA.
- d. Allow the account to terminate systemically 13 cycles after default (ST 64).
- e. Address cause and cure: IRM 5.19.1.4.4.3, *Balance Due Taxpayer Education (Cause and Cure)*.
- f. Update levy sources per IRM 5.19.1.4.4.2, *Obtain and Verify Levy Sources*.
- g. Update the taxpayer address and telephone number.

EXCEPTION: AM assistors do not verify or secure telephone numbers on accounts below deferral level.

- h. When the IA request does not meet SIA criteria:

If ...	Then ...
Financial information is available, is less than one year old AND The taxpayer indicates no change to their financial information,	<ol style="list-style-type: none"> 1. Document AMS comments there is no change to the financial statement. 2. Forward to your manager for approval.
Financial information is available, is less than one year old AND The taxpayer indicates a change to the financial information,	<ol style="list-style-type: none"> 3. Update the financial statement with new information. 4. Request substantiation applicable to the changes if needed: IRM 5.19.13, <i>Campus Procedures for Securing Financial Information</i>. 5. Document AMS comments. 6. Forward to your manager for approval if you receive all information.
No financial information is available and you are speaking to the taxpayer,	Prepare a financial statement using AMS. IRM 5.19.13, <i>Campus Procedures for Securing Financial Information</i> .
No financial information is available and you receive correspondence,	<ol style="list-style-type: none"> 7. Prepare for rejection and request full payment of the new liability amount. 8. Enclose Form 433-F, <i>Collection/Information Statement</i>. 9. Do not terminate the IA; allow the account to terminate systemically seven cycles after default (ST 64).

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- i. Managerial approval is required if the IA does not meet SIA criteria.
- j. You must make a NFTL determination if the IA does not meet SIA criteria and the AAB (CC SUMRY) is more than \$10,000.

NOTE: All modules must have a NFTL determination prior to closing the account. This includes new modules where the AAB (CC SUMRY) including prior CNCs, Notice Status, etc. is \$10,000 or more.

EXAMPLE: If the account has 5 open modules and the AAB (CC SUMRY) is \$80,000 and is being closed as CNC, IA, etc. and the NFTL has been filed on only 4 modules and the new modules has an unpaid assessment of \$7,000 it must be included on the new NFTL. If the AAB (CC SUMRY) is \$10,000 or more and in this scenario the unpaid balance of assessment (CC SUMRY) would be \$87,000.

For additional NFTL filing information 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.

- k. Charge the appropriate user fee:
 - ST 6X = Reinstatement user fee.
 - ST 22, 24, or 26 = Origination user fee.If IA is granted for a low-income taxpayer on April 10, 2018 or later, charge a Reduced user fee on a non-DDIA agreement, or waive the user fee for a DDIA.
See IRM 5.19.1.6.4.6(4), *IA Payment Methods and User Fees (UF) Overview*, for a table of IA user fee rates. Also, see Exhibit 5.19.1-11, *IA User Fee Codes and Installment Agreement (IA) User Fee Codes*.
 - l. Waive the fee if:
 - The account balance is below deferral.
 - The new balance can be paid within two additional payments.
 - Low-Income taxpayer with a DDIA and the agreement was established on 4/10/2018 or after.
4. Add the new liability if the taxpayer still meets the IA criteria using CC IAGRE to generate CC IAREV:
- a. For a PDIA, send Letter 2571C, *To Employer: Discontinue/Adjust Payroll Deduction*, to the taxpayer so they can notify their employer to include the new assessment in the PDIA.
 - b. If the PDIA requires an increase in the payment amount, schedule the increased payment amount to start the third month from the current cycle

NOTE: The taxpayer is responsible for notifying their employer of the change. This allows time for the employer to schedule the increase in the payment amount and avoids having the IA default for insufficient payment.

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NOTE: Letter 3676C, *To Employer: Payroll Deduction Installment Agreement Letter*, may **only** be used by employees working FERDI accounts. See IRM 5.19.18, *Federal Employee/Retiree Delinquency Initiative (FERDI)*.

- d. If the taxpayer requests to add a new liability to an existing DDIA, fax Form 4442, *Inquiry Referral*, to the CSCO liaison within 24 hours at the campus having jurisdiction of the taxpayer account.

REMINDER: Do NOT revise a DDIA using CC IAREV; **Only** ACS, ACSS, CSCO and CCP employees input, update and reinstate DDIA's on IDRS to avoid problems with withdrawing payments.

- 5. If the new liability is not assessed (Underreporter assessment, audit assessment, or current year return is filed but has not yet posted):
 - a. Research the account

If ...	Then ...
The taxpayer received notice of additional tax liability via CP 2000, <i>Notice of Proposed Adjustment for Unreported Income, Payments, or Credits</i> , and confirms the amount of the assessment,	Include in the IA as an unassessed module.
A return is received and the taxpayer knows the balance,	Include in the IA as an unassessed module.
A return is received and the taxpayer is unsure of the balance amount,	Advise the taxpayer they will receive correspondence/phone call once a decision is made about their IA request.
A return is not received and normal processing time has expired,	Advise the taxpayer to resubmit the return.
A return is not received and normal processing time has not expired,	Advise the taxpayer additional time is needed to process the request

- b. **For ACS call sites only:** If the taxpayer faxes a copy of an unfiled or late-filed return for processing, annotate on the top of the return "Process as Original" and send to the appropriate campus for processing.

EXCEPTION: Area Revenue Officers and Revenue Agents forward Form 433-D, *Installment Agreement*, to PSC CSCO for processing and input. Revenue Officers indicate on Form 433-D, *Installment Agreement*, for returns they "have secured" and sent for processing.
EXAMPLE: "UM301994"

- c. Revise the ALN to "XX32".

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- d. Change the assessment indicator to "1" using CC IAGRE, allowing the new assessment to post without suspending the IA.
- e. Update the payment due cycle.

REMINDER: Do not reset the skip indicator if already used.

- f. Enter history on AMS indicating the proposed assessment amount

EXAMPLE: "UM30200612 \$6,700".

6. Send Letter 2273C, *Installment Agreement Accepted; Terms Explained*, or Letter 3217C, *Automated Letter - Installment Agreement Accepted; Terms Explained*, (or other appropriate letter) to the taxpayer and advise them we added the new liability. See IRM 5.19.1.2.5, *Balance Due Outgoing Correspondence Guidelines*.
7. When working correspondence, determine whether the IA proposal on the most recent correspondence meets the necessary criteria.

EXAMPLE: A taxpayer has an active IA for \$100 per month for their 2014 liability. They file their 2015 return with a balance and send a Form 9465, *Installment Agreement Request*, requesting an IA for \$50 per month. Determine whether the \$50 proposal meets the appropriate criteria for the 2014 and 2015 balances.

Do not "stack" IAs, unless the taxpayer specifically states this is their intent. "Stacking" refers to the practice of adding two IA proposals together. Employees need to contact the taxpayer for clarification when there are questions of this nature.

EXAMPLE: A taxpayer has an active IA for \$200 per month for their 2013 liability. They file their 2015 return with a balance and send a Form 9465, *Installment Agreement Request*, requesting an IA for \$100 per month. The employee makes an out call. The taxpayer states they want to pay \$100 more per month than the \$200 they are currently paying, for a total of \$300 per month. The employee should document the additional contact and process the IA request based on the clarified proposal of \$300 per month.

IRM 5.19.1.6.8.2, OPA User Fees Updated instructions per user fee changes in the Bipartisan Budget Act (BBA) of 2018.

1. For an overview of IA user fees, see IRM 5.19.1.6.4.6, *IA Payment Methods and User Fees (UF) Overview*.
2. Effective January 1, 2017, new IA user fees were introduced for taxpayers who establish IAs through OPA.

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From ...	Through ...	Current User Fee Rates ...
January 1, 2017, - as amended by the Bipartisan Budget Act of 2018,	Present,	<ul style="list-style-type: none"> a. OPA Origination User Fee: <ul style="list-style-type: none"> ▪ OPA Low-Income Regular - \$43 (see IRM 5.19.1.6.4.6(13), <i>IA Payment Methods and User Fees (UF) Overview</i>) ▪ OPA DDIA Low-Income - \$ 0 (for DDIA's granted on 4/10/2018 or after) ▪ OPA Regular - \$149 ▪ OPA DDIA - \$31 b. Reinstatement/Restructuring User Fee: <ul style="list-style-type: none"> ▪ Low-Income - \$43 (see IRM 5.19.1.6.4.6(13), <i>IA Payment Methods and User Fees (UF) Overview</i>) ▪ Low-Income DDIA reinstatement/restructuring (for IAs granted on 4/10/2018 or after) - \$ 0 ▪ All other reinstatement/restructuring - \$89

NOTE: Taxpayers **must** establish their IA through OPA to be eligible for the OPA user fees shown above.

Exhibit 5.19.1-4, IDRS Input of Full Pay Agreements, 120 Days or Less, CC IAORG for AM/ACS/ACSS/CSCO/FA Updated instructions per user fee changes in the Bipartisan Budget Act (BBA) of 2018.

When inputting a full pay within 120 day agreement on an account for which there is no prior IA or full pay within 120-day information on IDRS, CC IAGRE defaults to CC IAORG. Use the template and instructions below for correct input of full pay agreements within 120 days, or refer to Exhibit 2.4.30-3, *Command Code IAORG*.

IAORG XXX-XX-XXXX XXXX

1. AGREEMENT LOCATOR NO

2. AGREED BALANCE DUE > 3. <ZIP CD> 4. <LTR IND

5. >>PMT AMTS 6. USER FEE CD 7. USER FEE PAID

8. PAYMENT DATE > 9. ORIGINATOR CODE 10. PPIA IND 11. RUF1

12. >><PAYMENT DUE CYCLES

13. AGREEMENT REVIEW DATE> 14. <AGREEMENT ACCEPTANCE DATE

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**15. <ASSESS IND> 16. <AGRD SKIP
17. <REMIND SUP> 18. <REVIEW SUP> 19. <DFLT SUP**

CR TIN><NC><ASSESS IND

CR TIN><NC><ASSESS IND

CR TIN><NC><ASSESS IND

**<EFT IND> <BK ACCT TYPE><BK CUSTOMER NAME
<BANK NUMBER><BK ACCT NUMBER> <CHECK DIGIT
<BANK NUMBER><BK ACCT NUMBER> <CHECK DIGIT
<PAYEE PRIM NAME**

<PAYEE CONT NAME

<PAYEE CARE OF NAME

<PAYEE STREET

<PAYEE CITY ST ZIP

1. AGREEMENT LOCATOR NO: ALN. Enter "9999".
2. AGREED BALANCE DUE: Auto-populated; no action necessary.
3. ZIP CD: Leave blank.
4. LETTER IND: Enter "N"; no systemic letter generates.

NOTE: Always use CC LETER to send confirmation Letter 681C, *Proposal to Pay Later Accepted*, manually.

5. PMT AMTS: Payment Amounts. Enter the full pay amount, per CC INTST, or the AMS Full Pay Calculator, in the first payment field. Leave the second and third payment amounts blank.
6. USER FEE CD: User Fee Code. For the correct user fee code; See Exhibit 5.19.1-11, *IA User Fee Codes*.

NOTE: Remember, agreements to full pay are **not** IAs; therefore, these taxpayers are not liable for a user fee.

7. USER FEE PAID: Enter "W".
8. PAYMENT DATE: Enter the date the payment is due.

NOTE: Only "01" - "28" are valid dates. If the payment due date is the 29th through the 31st day of the month, enter "01".

9. ORIGINATOR CODE: Required entry. For the correct originator code; See Exhibit 5.19.1-10, *IA Originator Codes*.

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10. PPIA IND: PPIA Indicator. Enter "0".
11. RUFI: Reduced User Fee Indicator (RUFI). Auto-populated; no action necessary. This field identifies whether the taxpayer qualifies for a waiver or reimbursement of the Reduced Use Fee Origination Amount. As of January 2008, taxpayers meeting the established low-income criteria are identified systemically. These taxpayers are identified by a Low-Income Indicator (LII) of 1 on CC ENMOD.

NOTE: Remember, agreements to full pay are **not** IAs; therefore, these taxpayers are not liable for a user fee.

12. PAYMENT DUE CYCLES: Identifies the cycle the payment is due.
- a. Determine the cycle of the actual full pay date.

NOTE: If using "01" for the Payment Date, because the true payment date is the 29th through the 31st of the month, enter the cycle in which the first of the next month falls.

- b. Enter this cycle for the first payment due cycle.
- c. Leave the second and third payment due cycles blank.

NOTE: If full payment is in less than 60 days, **DO NOT** input agreement using CC IAGRE. Instead, see IRM 5.19.1.6.2, *Can Full Pay Balance Due Now (Payoff)*.

13. AGREEMENT REVIEW DATE: Identifies the date the agreement will be reviewed. Leave blank; IDRS will determine the correct review date.
14. AGREEMENT ACCEPTANCE DATE: Current date is generated; no change is necessary.
15. ASSESS IND: Assessment Indicator. Indicates whether or not a new assessment will suspend the agreement.

If ...	Then ...
An anticipated assessment, such as Examination, AUR, or a current year return not yet posted, posts to IDRS within ten weeks for unassessed modules	Enter "1" NOTE: If entering "1", enter a history item on AMS recording pre-assessed modules and their balances to be included in the agreement
There are no anticipated assessments	Enter "0"

16. AGRD SKP: Agreed Skip. Indicates whether or not the taxpayer can skip a payment. Enter "0". No skip is permitted on agreements to full pay.
17. REMIND SUP: Suppress Reminder Notice indicator. Indicates whether or not the reminder notice should be suppressed. Enter "1".

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18. REVIEW SUP: Review Suppression. Used to suppress the future review of the IA as described in item "13" above. Enter "1".
19. DFLT SUP: Default Notice Suppression. Indicates whether or not the default notice should be suppressed. Enter "1".

Exhibit 5.19.1-5, IDRS Input of Full Pay Agreements, 120 Days or Less, CC IAREV for AM/ACS/ACSS/CSCO/FA Updated instructions per user fee changes in the Bipartisan Budget Act (BBA) of 2018.

When inputting a full pay within 120 days agreement on an account for which there is prior IA or full pay within 120 days information on IDRS, CC IAGRE defaults to CC IAREV. Use the template and instructions below for correct input of full pay agreements within 120 days, or refer to the Exhibit 2.4.30-5, *Command Code IAREV*.

**IAREV XXX-XX-XXXX XXXX REV ACT> 1.<
2. AGREEMENT LOCATOR NO
3. AGREED BALANCE DUE> 4. <ZIP CD> 5. <LTR IND
6. >>PMT AMTS 7. USER FEE CD 8. USER FEE PAID
9. PAYMENT DATE> 10. ORIGINATOR CODE 11. PPIA IND 12. RUF
13. >><PAYMENT DUE CYCLES
14. AGREEMENT REVIEW DATE> 15. <AGREEMENT ACCEPTANCE DATE
16. <ASSESS IND> 17. <AGRD SKIP
18. <REMIND SUP> 19. <REVIEW SUP> 20. <DFLT SUP**

CR TIN><NC><ASSESS IND

CR TIN><NC><ASSESS IND

CR TIN><NC><ASSESS IND

**<EFT IND> <BK ACCT TYPE><BK CUSTOMER NAME
<BANK NUMBER><BK ACCT NUMBER> <CHECK DIGIT
<BANK NUMBER><BK ACCT NUMBER> <CHECK DIGIT**

<PAYEE PRIM NAME

<PAYEE CONT NAME

<PAYEE CARE OF NAME

<PAYEE STREET

<PAYEE CITY ST ZIP

1. REVIEW ACTION: Enter "1"
2. AGREEMENT LOCATOR NO: ALN. Enter "9999"
3. AGREED BALANCE DUE: Auto-populated; no action necessary.
4. ZIP CD: Leave blank
5. LETTER IND: Enter "N"; no systemic letter generates

NOTE: Always use CC LETER to send confirmation Letter 681C, *Proposal to Pay Later Accepted*, manually.

6. PMT AMTS:

If ...	Then ...
Full payment is due between 60 and 70 days	<ol style="list-style-type: none"> a. Use CC INTST or the AMS Full Pay Calculator to compute the payoff amount to the full pay date. b. Enter the payoff amount (including any applicable user fee amount) in the first payment amount field. c. Leave the second and third payment amount fields blank.
Full payment is due between 71 and 120 days	<ol style="list-style-type: none"> a. Enter \$25.00 in the first payment amount field. b. Use CC INTST or the AMS Full Pay Calculator to compute the payoff amount to the full pay date. c. Enter the payoff amount (including any applicable user fee amount) in the second payment amount field. d. Leave the third payment amount field blank.

NOTE: If full payment is in less than 60 days, **DO NOT** input agreement using CC IAGRE. Instead, see IRM 5.19.1.6.2, *Can Full Pay Balance Due Now (Payoff)*.

7. USER FEE CD: User Fee Code. For the correct user fee code: See Exhibit 5.19.1-11, *IA User Fee Codes*.

NOTE: Remember, agreements to full pay are not IAs; therefore, these taxpayers are not liable for a user fee.

EXCEPTION: If the account is ST 6X, and the required user fee is not yet paid:
IRM 5.19.1.6.4.19(8), Revision/Reinstatement of IAs

8. USER FEE PAID: Enter "W".

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9. PAYMENT DATE: Enter the date the payment is due

NOTE: Only "01" - "28" are valid dates. If the payment due date is the 29th through the 31st day of the month, enter "01".

10. ORIGINATOR CODE: Identifies the originator of the agreement.

If ...	Then ...
Any module is in ST 6X	No action necessary.
No module is in ST 6X	Input the appropriate Originator Code. For the correct originator code; See Exhibit 5.19.1-10, <i>IA Originator Codes</i>

NOTE: IDRS will not allow any entry in this field if any module is in ST 6X. IDRS will allow an entry in the field if no modules are in ST 6X and a new agreement is being entered.

11. PPIA IND: PPIA Indicator. Enter "0"

12. RUFI: Reduced User Fee Indicator (RUFI). Auto-populated; no action necessary. Identifies whether the taxpayer qualifies for a waiver or reimbursement of the Reduced User Fee Origination Amount. As of January 2008, taxpayers meeting the established low-income criteria are identified systemically. These taxpayers can be identified on:

- CC IADIS (RUFI = 1)
- CC ENMOD (Low-Income Indicator (LII) of 1)
- Approved Form 13844, *Application For Reduced User Fee For Installment Agreements*

NOTE: Remember, agreements to full pay are **not** IAs; therefore, these taxpayers are not liable for a user fee.

13. PAYMENT DUE CYCLES: Identifies the cycle the payment is due.

If ...	Then ...
Full payment is due between 60 and 70 days	<p>a. Determine the cycle of the actual full pay date.</p> <p>NOTE: If using "01" for the Payment Date, because the true payment date is the 29th through the 31st of the month, enter the cycle in which the first of the next month falls.</p> <p>b. Enter this cycle for the first payment due cycle.</p> <p>c. Leave the second and third payment due cycles blank.</p>

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Full payment is due between 71 and 120 days	<p>a. Determine the cycle of the actual full pay date.</p> <p>NOTE: If using "01" for the Payment Date, because the true payment date is the 29th through the 31st of the month, enter the cycle in which the first of the next month falls.</p> <p>b. If full payment is due:</p> <ul style="list-style-type: none"> o In 71 through 98 days, subtract 4 cycles. o In 99 through 120 days, subtract 8 cycles. <p>c. Enter result as the first payment due cycle.</p> <p>d. Enter the cycle of the actual full pay date as the second payment due cycle.</p> <p>e. Leave the third payment due cycle blank.</p>
---	--

NOTE: If full payment is in less than 60 days, **DO NOT** input agreement using CC IAGRE. Instead, see IRM 5.19.1.6.2, *Can Full Pay Balance Due Now (Payoff)*.

14. AGREEMENT REVIEW DATE: Identifies the date the agreement will be reviewed. Leave blank; IDRS will determine the correct review date.
15. AGREEMENT ACCEPTANCE: Current date is generated; no change is necessary.
16. ASSESS IND: Assessment Indicator. Indicates whether or not a new assessment will suspend the agreement.

If ...	Then ...
An anticipated assessment, such as Examination, AUR or a current year return not yet posted, will post to IDRS within ten weeks for unassessed modules	Enter "1" NOTE: If entering "1", enter a history item on AMS recording unassessed modules and their balances to be included in the agreement
There are no anticipated assessments	Enter "0"

17. AGR SKP: Indicates whether or not the taxpayer can skip a payment. Enter "0". No skip is permitted on agreements to full pay.

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EXCEPTION: If the payoff date is more than 10 weeks from the current cycle, enter "1". This will allow a skip of the first payment(s) of \$25.00.

18. REMIND SUP: Suppress Reminder Notice indicator. Indicates whether or not the reminder notice should be suppressed. Enter "1".
19. REVIEW SUP: Review Suppression. Used to suppress the future review of the IA as described in item "14" above. Enter "1".
20. DFLT SUP: Default Notice Suppression. Indicates whether or not the default notice should be suppressed. Enter "1".

Exhibit 5.19.1-6, IDRS Input of IAs, CC IAORG Updated instructions per user fee changes in the Bipartisan Budget Act (BBA) of 2018.

When inputting an IA on an account for which there is no prior IA or full pay agreement within 120 days information on IDRS, CC IAGRE defaults to CC IAORG. Use the template and instructions below for correct input of IAs, or refer to Exhibit 2.4.30-3, *Command Code IAORG*.

IAORG XXX-XX-XXXX XXXX

1. AGREEMENT LOCATOR NO

2. AGREED BALANCE DUE> 3. <ZIP CD> 4. <LTR IND

5. >>PMT AMTS 6. USER FEE CD 7. USER FEE PAID

8. PAYMENT DATE> 9. ORIGINATOR CODE 10. PPIA IND 11. RUF1

12. >><PAYMENT DUE CYCLES

13. AGREEMENT REVIEW DATE> 14. <AGREEMENT ACCEPTANCE DATE

15. <ASSESS IND> 16. <AGR D SKIP

17. <REMIND SUP> 18. <REVIEW SUP> 19. <DFLT SUP

20. CR TIN> 21. <NC> 22. <ASSESS IND

CR TIN><NC><ASSESS IND

CR TIN><NC><ASSESS IND

23. <EFT IND> <BK ACCT TYPE><BK CUSTOMER NAME

<BANK NUMBER><BK ACCT NUMBER> <CHECK DIGIT

<BANK NUMBER><BK ACCT NUMBER> <CHECK DIGIT

24. <PAYEE PRIM NAME

25. <PAYEE CONT NAME

26. <PAYEE CARE OF NAME

27. <PAYEE STREET

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28. <PAYEE CITY ST ZIP

1. AGREEMENT LOCATOR NO: ALN. For the correct ALN:
See Exhibit 5.19.1-9, *ALNs*.
2. AGREED BALANCE DUE: Auto-populated; no action necessary.
3. ZIP CD: ZIP Code. Identifies taxpayer's ZIP Code.

If ...	Then ...
Sending a systemic IA confirmation letter	Enter the taxpayer's five digit ZIP Code
Not sending a systemic IA confirmation letter	Leave blank.

4. LETTER IND: Indicates whether or not Letter 3217C, *Installment Agreement Accepted; Terms Explained*, should generate through input of CC IAORG.

If ...	Then ...
Sending an English systemic IA confirmation letter	Enter "E"
Sending a Spanish systemic IA confirmation letter	Enter "S"
Not sending a systemic IA confirmation letter	Enter "N" NOTE: "N" will not generate a systemic letter. If the IA has issues not addressed by the Letter 3217C, <i>Installment Agreement Accepted; Terms Explained</i> , send Letter 2273C, <i>Installment Agreement Accepted - Terms Explained</i> , (or other appropriate letter). See IRM 5.19.1.2.5, <i>Balance Due Outgoing Correspondence Guidelines</i> . NOTE: Always input an "N" when inputting a CTLV. No letter is necessary.

5. PMT AMTS: Payment Amounts. Enter the monthly payment amount in the first field; use the second and third payment amounts for IAs with scheduled increased or decreased payment amounts.
6. USER FEE CD: User Fee Code. For the correct user fee code:
See Exhibit 5.19.1-11, *IA User Fee Codes*.
7. USER FEE PAID: For the correct user fee paid code:
See Exhibit 5.19.1-11, *IA User Fee Codes*.
8. PAYMENT DATE: Enter the day of each month payments are due

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NOTE: Only "01" - "28" are valid dates.

9. ORIGINATOR CODE: Required entry. For the correct originator code: See Exhibit 5.19.1-10, *IA Originator Codes*.
10. PPIA IND: PPIA Indicator.

If ...	Then ...
A PPIA	Enter "2"
Not a PPIA	Leave blank

11. RUFI: Reduced User Fee Indicator (RUFI). Auto-populated; no action necessary. Identifies whether the taxpayer qualifies for a waiver or reimbursement of the Reduced Use Fee Origination Amount. As of January 2008, taxpayers meeting the established low-income criteria are identified systemically. These taxpayers are identified by a Low-Income Indicator (LII) of 1 on CC ENMOD.
12. PAYMENT DUE CYCLES: Identifies the cycle the payment is due. The first payment due cycle must be present; enter at least 4 - 8 cycles from current cycle. The second and third cycles are optional.

NOTE: DDIA's require a minimum of 5 cycles from the current cycle. However, the timing of the payment may cause IDRS to require a different number of cycles (for example, 6 cycles). Document AMS history if this occurs.

13. AGREEMENT REVIEW DATE: Identifies the date the IA will be reviewed.

If ...	Then ...
IA,	Leave blank; the correct review cycle will be generated.
PPIA,	Enter 104 cycles from the current cycle.

14. AGREEMENT ACCEPTANCE DATE: Current date is generated. Identifies the date the IA was accepted. This is the date the computer uses to determine any failure to pay penalty rate.

If ...	Then ...
The agreement is immediately input upon acceptance,	No change to the generated date is necessary.
The agreement is NOT immediately input upon acceptance, EXAMPLE: The agreement is accepted, but sent to another location for input	Change to the agreement acceptance date (cannot be greater than current date, or more than six months prior to current date) Format is YYYYMMDD

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NOTE: The agreement acceptance date is not necessarily the date the request was received from the taxpayer; it is the date you have all information needed and make the determination the request is acceptable.

15. ASSESS IND: Assessment Indicator. Indicates whether or not a new assessment will suspend the IA.

If ...	Then ...
An anticipated assessment, such as Examination, AUR or a current year return not yet posted, posts to IDRS within ten weeks for unassessed modules	Enter "1" NOTE: When entering "1", enter a history item on AMS recording unassessed modules and their balances to be included in the IA
There are no anticipated assessments	Enter "0"

16. AGR SKP: Agreed Skip. Indicates whether or not the taxpayer can skip a payment.

If ...	Then ...
A CTLV or PDIA	Enter "0"
Not a CTLV or PDIA	Leave blank

17. REMIND SUP: Suppress Reminder Notice indicator. Indicates whether or not the reminder notice should be suppressed.

If ...	Then ...
A CTLV	Enter "1"
Not a CTLV	Leave blank

18. REVIEW SUP: Review Suppression. Used to suppress the future review of the IA as described in item "13" above; enter as follows:

If ...	Then ...
A BMF PPIA	Enter "6"
An IMF PPIA	Enter "5"
Not a PPIA	Enter "1"

19. DFLT SUP: Default Notice Suppression. Indicates whether or not the default notice should be suppressed.

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If ...	Then ...
A CTLV	Enter "1"
Not a CTLV	Leave blank

20. CR TIN: Cross-Reference TIN. If the IA includes one or more cross-referenced accounts, enter the cross-reference TIN(s)
21. NC: Cross-Reference NC. If the IA includes one or more cross-referenced accounts, enter its NC
22. ASSESS IND: Cross-Reference Assessment Indicator. Leave blank.

NOTE: If the cross-reference account is not assessed, IDRS will not allow entries in "20"-22". If pre-assessed or unassessed modules under a cross-referenced TIN(s) are to be included in the IA, enter a history item on AMS showing the account(s), module(s) and balance(s) to be included in the IA.

23. EFT IND: EFT Indicator. Used for DDIA's. Indicates whether or not the EFT is in effect. Input "1" to turn on the request to the bank.

NOTE: DO NOT input the EFT codes unless you are authorized to use these command codes. Only **ACS, ACSS, CSCO** and CCP employees input DDIA's.

24. PAYEE PRIM NAME: Payee Primary Name Line. Enter a employer/levy source name if a PDIA or CTLV
25. PAYEE CONT NAME: Payee Name Continued. Continue the employer/levy source name here, if needed.
26. PAYEE CARE OF NAME: Payee Care Of Name. Enter a "care of" name if a PDIA or CTLV, if needed.
27. PAYEE STREET: Payee Street Address. Enter the employer/levy source street address, if a PDIA or CTLV.
28. PAYEE CITY ST ZIP: Payee City, State and ZIP Code. Enter the employer/levy source city, state, and ZIP Code, if a PDIA or CTLV.

NOTE: Leave no spaces in this field.

Exhibit 5.19.1-7, IDRS Input of IAs, CC IAREV Updated instructions per user fee changes in the Bipartisan Budget Act (BBA) of 2018.

When inputting an IA on an account for which there is prior IA or full pay agreement within 120 days information on IDRS, CC IAGRE defaults to CC IAREV. Use the template and instructions below for correct input of IAs, or refer to the Exhibit 2.4.30-5, *Command Code IAREV*.

IAREV XXX-XX-XXXX NAME REV ACT>1.<
2. AGREEMENT LOCATOR NO

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3. AGREED BALANCE DUE> 4. <ZIP CD> 5. <LTR IND
6. >>PMT AMTS 7. USER FEE CD 8. USER FEE PAID
9. PAYMENT DATE> 10. ORIGINATOR CODE 11. PPIA IND 12. RUF
13. >><PAYMENT DUE CYCLES
14. AGREEMENT REVIEW DATE> 15. <AGREEMENT ACCEPTANCE DATE
16. <ASSESS IND> 17. <AGRD SKIP
18. <REMIND SUP> 19. <REVIEW SUP> 20. <DFLT SUP

21. CR TIN> 22. <NC> 23. <ASSESS IND

CR TIN><NC><ASSESS IND

CR TIN><NC><ASSESS IND

24. <EFT IND> <BK ACCT TYPE><BK CUSTOMER NAME
 <BANK NUMBER><BK ACCT NUMBER> <CHECK DIGIT
 <BANK NUMBER><BK ACCT NUMBER> <CHECK DIGIT

25. <PAYEE PRIM NAME

26. <PAYEE CONT NAME

27. <PAYEE CARE OF NAME

28. <PAYEE STREET

29. <PAYEE CITY ST ZIP

1. REVIEW ACTION: Enter "1"
2. AGREEMENT LOCATOR NO: ALN. This field will display the ALN per the most recent update. Be sure to update this field with the correct ALN. For the correct ALN:
See Exhibit 5.19.1-9, ALNs.
3. AGREED BALANCE DUE: Auto-populated; no action necessary.
4. ZIP CD: Identifies the taxpayer's ZIP Code.

If ...	Then ...
Sending a systemic IA confirmation letter	Enter the taxpayer's five digit ZIP Code
Not sending a systemic IA confirmation letter	Leave blank

5. LETTER IND: Indicates whether or not Letter 3217C, *Installment Agreement Accepted; Terms Explained*, should generate through input of CC IAREV.

If ...	Then ...
Sending an English systemic	Enter "E"

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IA confirmation letter	
Sending a Spanish systemic IA confirmation letter	Enter "S"
Not sending a systemic IA confirmation letter	Enter "N" NOTE: "N" will not generate a systemic letter. If the IA has issues not addressed by the Letter 3217C, <i>Installment Agreement Accepted; Terms Explained</i> , send Letter 2273C, <i>Installment Agreement Accepted - Terms Explained</i> , (or other appropriate letter). See IRM 5.19.1.2.5, <i>Balance Due Outgoing Correspondence Guidelines</i> . NOTE: Always input an "N" when inputting a CTLV. No letter is necessary.

6. PMT AMTS: Payment Amounts. Enter the monthly payment amount in the first field; use the second and third payment amounts for IAs with scheduled increased or decreased payment amounts.
7. USER FEE CD: User Fee Code. For the correct user fee code: See Exhibit 5.19.1-11, *IA User Fee Codes*.

NOTE: If the account was previously in ST 60 because of a request to Full Pay in 60 to 120 Days and an IA is now being established, the taxpayer is liable for an Origination User Fee.

8. USER FEE PAID: For the correct user fee paid code: See Exhibit 5.19.1-11, *IA User Fee Codes*.
9. PAYMENT DATE: Enter the day of the month payments are due

NOTE: Only "01" - "28" are valid dates.

10. ORIGINATOR CODE: Identifies the originator of the IA.

If ...	Then ...
Any module is in ST 6X	No action necessary
No module is in ST 6X	Input the appropriate Originator Code. For the correct originator code: See Exhibit 5.19.1-10, <i>IA Originator Codes</i> .

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NOTE: IDRS will not allow any entry in this field if any module is in ST 6X. IDRS will allow an entry in the field if no modules are in ST 6X and a new IA is being entered.

11. PPIA IND: PPIA Indicator.

If ...	Then ...
A PPIA	Enter "2"
Not a PPIA	Enter "0"

12. RUF1: Reduced User Fee Indicator (RUF1). Auto-populated; no action necessary. Identifies whether the taxpayer qualifies for a waiver or reimbursement of the Reduced User Fee Origination Amount. As of January 2008, taxpayers meeting the established low-income criteria are identified systemically. These taxpayers can be identified on:

- o CC IADIS (RUF1 = 1)
- o CC ENMOD (Low-Income Indicator (LII) of 1)
- o Approved Form 13844, *Application for Reduced User Fee for Installment Agreements*

13. PAYMENT DUE CYCLES: Identifies the cycle the payment is due. The first payment due cycle must be present; enter at least 4 - 8 cycles from current cycle. If multiple payment amounts apply in Item "6" above, enter the second and third payment cycles as appropriate.

NOTE: DDIA's require a minimum of 5 cycles from the current cycle. However, the timing of the payment may cause IDRS to require a different number of cycles (for example, 6 cycles). Document AMS history if this occurs.

14. AGREEMENT REVIEW DATE: Identifies the date the IA will be reviewed.

If ...	And ...	Then ...
IA,	Intentionally Left Blank	Leave blank; the correct review cycle will be generated.
PPIA,	<ul style="list-style-type: none"> o New PPIA, or o Reinstated PPIA where a new financial statement was taken, 	Enter 104 cycles from the current cycle.
PPIA,	Reinstated PPIA where an existing financial statement was used (and the current Agreement Review Date is within 104 cycles from the cycle the previous financial statement was taken),	No entry is required (leave existing review cycle).
PPIA,	Reinstated PPIA where an existing financial statement was used (and the	Enter 104 cycles from the cycle the

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	current Agreement Review Date is more than 104 cycles),	previous financial statement was taken.
--	--	---

15. **AGREEMENT ACCEPTANCE**: Current date is generated. Identifies the date the IA was accepted. This is the date the computer uses to determine any failure to pay penalty rate.

If ...	Then ...
The IA is immediately input upon acceptance	No change to the generated date is necessary.
The IA is not immediately input upon acceptance EXAMPLE: The IA is accepted, but sent to another location for input	Change to the agreement acceptance date (cannot be greater than current date, or more than six months prior to current date) Format is YYYYMMDD

NOTE: The agreement acceptance date is not necessarily the date the request was received from the taxpayer; it is the date you have all information needed and make the determination the request is acceptable.

NOTE: If the IA is erroneously defaulted, ensure the original acceptance date is entered here.

NOTE: If adding a new liability to a current IA, the agreement acceptance date should not be changed.

16. **ASSESS IND**: Assessment Indicator. Indicates whether or not a new assessment will suspend the IA.

If ...	Then ...
An anticipated assessment, such as Examination, AUR, or a current year return not yet posted, posts to IDRS within ten weeks for unassessed modules	Enter "1" NOTE: If entering "1", enter a history item on AMS recording unassessed modules and their balances to be included in the IA
There are no anticipated assessments	Enter "0"

17. **AGR SKP**: Agreed Skip. Indicates whether or not the taxpayer can skip a payment.

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If ...	And ...	Then ...
A CTLV, PDIA or the account is in ST 6X	The account is being reinstated	Enter "1"
The account is in ST 6X and is being revised - but not adding new liability	The skip was used	Enter "0"
The account is in ST 6X and is being revised - but not adding new liability	The skip was not used	Enter "1"
The account is in ST 6X and is being revised - adding new liability	Intentionally left blank	Enter "1"
The account is no longer in ST 6X	Intentionally left blank	Enter "1"
DDIA (03XX ALN)	The skip was used	Enter "1"
The account was previously in ST 60 because of a request to Full Pay in 60 to 120 Days	An IA is now being granted	Enter "1"

18. REMIND SUP: Suppress Reminder Notice indicator. Indicates whether or not the reminder notice should be suppressed.

If ...	Then ...
A CTLV	Enter "1"
Not a CTLV	Enter "0"

19. REVIEW SUP: Review Suppression. Used to suppress the future review of the IA as described in item "14" above; enter as follows:

If ...	Then ...
A BMF PPIA	Enter "6"
An IMF PPIA	Enter "5"
Not a PPIA	Enter "1"

20. DFLT SUP: Default Notice Suppression. Indicates whether or not the default notice should be suppressed.

If ...	Then ...
A CTLV	Enter "1"
Not a CTLV	Enter "0"

21. CR TIN: Cross-Reference TIN. If the IA includes one or more cross-referenced accounts, enter the cross-reference TIN(s).
 22. NC: Cross-Reference NC. If the IA includes one or more cross-referenced accounts, enter its NC(s).
 23. ASSESS IND: Cross-Reference Assessment Indicator. Leave blank.

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NOTE: If the cross-reference account is not assessed, IDRS will not allow entries in "21"-23". If pre-assessed or unassessed modules under a cross-referenced TIN(s) are to be included in the IA, enter a history item on AMS showing the account(s), module(s) and balance(s) to be included in the IA.

24. EFT IND: EFT Indicator. Used for DDIA's. Indicates whether or not the EFT is in effect. Input "1" to turn on the request to the bank.

NOTE: Do not input the EFT codes unless you are authorized to use these command codes. Only **ACS**, **ACSS**, **CSCO**, and CCP employees input DDIA's.

25. PAYEE PRIM NAME: Payee Primary Name Line. Enter the employer/levy source name if a PDIA or CTLV.

26. PAYEE CONT NAME: Payee Name Continued. Continue the employer/levy source name here, if needed.

27. PAYEE CARE OF NAME: Payee Care Of Name. Enter a "care of" name if a PDIA or CTLV, if needed.

28. PAYEE STREET: Payee Street Address. Enter the employer/levy source street address if a PDIA or CTLV.

29. PAYEE CITY ST ZIP: Payee City, State and ZIP Code. Enter the employer/levy source city, state, and ZIP Code if a PDIA or CTLV.

NOTE: Leave no spaces in this field.

Exhibit 5.19.1-8, IDRS Input of Pre-Assessed IAs and Full Pay Agreements Updated instructions per user fee changes in the Bipartisan Budget Act (BBA) of 2018.

When inputting an IA on an account for which there are no balance due assessments present on the TIF (i.e. when there is no account present or when there is a dummy), CC IAGRE defaults to CC IAPND. This CC does not allow the input of cross-reference accounts. Use the template and instructions below for correct input of IAs, or refer to the Exhibit 2.4.30-4, *Command Code IAPND*.

NOTE: If other assessed balance due modules are involved, refer to related information for input of IAs. See Exhibit 5.19.1-6, *IDRS Input of IAs, CC IAORG*, or Exhibit 5.19.1-7, *IDRS Input of IAs, CC IAREV*, whichever is appropriate.

IAPND XXX-XX-XXXX XXXX REVIEW ACT> 1.<
2. AGREEMENT LOCATOR NO > 3. < TXPYR ULCAO > 4. < MFT > 5. < TXPD
6. AGREED BALANCE DUE> 7. <ZIP CD> 8. <LTR IND> 9. <BOD PH
10. >>PMT AMTS 11. USER FEE CD 12. USER FEE PAID
13. PAYMENT DATE> 14. ORIGINATOR CODE 15. RUF
16. >><PAYMENT DUE CYCLES
17. AGREEMENT REVIEW DATE> 18. <AGREEMENT ACCEPTANCE DATE

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19. < ASSESS IND> **20.** <AGRD SKP
21. <REMIND SUP > **22.** <REVIEW SUP> **23.** <DFLT SUP

24. <EFT IND><BK ACCT TYPE><BK CUSTOMER NAME
 <BANK NUMBER><BK ACCT NUMBER><CHECK DIGIT
 <BANK NUMBER><BK ACCT NUMBER> <CHECK DIGIT

<PAYEE PRIM NAME

<PAYEE CONT NAME

<PAYEE CARE OF NAME

<PAYEE STREET

<PAYEE CITY ST ZIP

1. REVIEW ACT: Only appears when pending IA data is already present on the account.
2. AGREEMENT LOCATOR NO: Enter the appropriate ALN for the IA. For additional information:
See Exhibit 5.19.1-9, ALNs.
3. TXPYR ULCAO: Taxpayer's Universal Location Code, Area Office (ULCAO)
Enter the taxpayer's ULCAO. This identifies the location the taxpayer resides and is available on CC IMFOL definer E (See IRM 2.3.51, *Command Code IMFOL*) or BMFOL definer E (See IRM 2.3.59, *Command Codes BMFOL and BMFOR*). For additional information, see the Job Aid for Universal Location Code (ULC) and Area Office (AO).
4. MFT: Identifies the type of form being used. Enter the MFT for the earliest module included on the agreement.
5. TXPD: Tax Period (TXPRD): Identifies the tax period(s) to be included on the agreement. Enter the earliest tax period included on the agreement.
6. AGREED BALANCE DUE: Identifies the agreed balance due amount. Enter the balance due to be included on the agreement.
7. ZIP CD: ZIP Code Identifies the taxpayer's ZIP Code.

If ...	Then ...
Sending a systemic IA confirmation letter	Enter the taxpayer's five digit ZIP Code
Not sending a systemic IA confirmation letter	Leave blank

8. LTR IND: Indicates whether or not Letter 2840C, CC IAPND Installment Agreement Confirmation, should generate through input of CC IAPND.

If ...	Then ...
Letter 2840C, CC IAPND <i>Installment</i>	Enter "Y"

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Agreement Confirmation, should be generated	
Letter 2840C, CC IAPND <i>Installment Agreement Confirmation</i> , should not be generated	<p>a. Enter "N"</p> <p>b. Use CC LETER, CC DOALL or the AMS TAC window to send a confirmation letter manually.</p> <p>EXAMPLE: If there are issues other than the pre-assessed modules to address on a pre-assessed IA, send Letter 2273C, <i>Installment Agreement Accepted - Terms Explained</i>, (or other appropriate letter). See IRM 5.19.1.2.5, <i>Balance Due Outgoing Correspondence Guidelines</i>.</p> <p>EXAMPLE: If establishing a pre-assessed agreement to full pay, send Letter 0681C, <i>Proposal to Pay Later Accepted</i>.</p>

9. **BOD PH**: Identifies the last four digits of the BOD's phone number to be included on Letter 2840C, CC IAPND *Installment Agreement Confirmation*. Required entry if the LTR indicator value as described in "8" above is "Y".

If ...	And ...	Then ...
The account is BMF or IRAF	BOD is SB/SE	Enter "0115"
The account is IMF	BOD is SB/SE	Enter "8374"
The account is IMF	BOD is W&I	Enter "0922"

10. **PMT AMTS**: Payment Amounts. Enter the payment amount in the first field. Use the second and third payment amount fields for IAs with scheduled increased or decreased payment amounts.
11. **USER FEE CODE**: Enter the User Fee Code, for the correct code: See Exhibit 5.19.1-11, IA User Fee Codes.
12. **USER FEE PAID**: Enter the User Fee Paid code, for the correct code: See Exhibit 5.19.1-11, IA User Fee Codes.
13. **PAYMENT DATE**: Enter the day of the month that payments are due.

NOTE: Only "01" - "28" are valid dates.

14. **ORIGINATOR CODE**: Identifies the originator of the IA.

If ...	Then ...
Initial CC IAPND	Input the appropriate Originator Code; for additional information: See Exhibit 5.19.1-10, <i>IA Originator Codes</i> .

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	See # [REDACTED] #
Revised CC IAPND	Input not allowed

15. RUFI: Reduced User Fee Indicator (RUFI). Auto-populated; no action necessary. Identifies whether the taxpayer qualifies for a waiver or reimbursement of the Reduced User Fee Origination Amount. As of January 2008, taxpayers meeting the established low-income criteria are identified systemically. These taxpayers can be identified on:

- o CC IADIS (RUFI = 1) (If previous CC IAPND history)
- o CC ENMOD (Low-Income Indicator (LII) of 1)

16. PAYMENT DUE CYCLES: Identifies the cycle the payment is due. The first payment due cycle must be present; the second and third cycles are optional.

If ...	And ...	Then ...
An IA	Intentionally left blank	Enter at least 4 - 8 weeks from the current cycle for the first payment due cycle NOTE: DDIA's require a minimum of 5 weeks from the current cycle. See IRM 5.19.1.6.4.13(9), <i>DDIA</i> . NOTE: If there are multiple payment amounts in item "10 "above, enter the second and third payment cycle(s) as appropriate.
An agreement to full pay	Between 60 and 90 days	Enter 13 weeks from the current cycle for the first payment due cycle
An agreement to full pay	Between 91 and 120 days	Enter 17 weeks from the current cycle for the first payment due cycle

17. AGREEMENT REVIEW DATE: Identifies the date the agreement will be reviewed. Leave blank.

EXCEPTION: If CC IAREV is returned instead of CC IAORG because of a previous agreement, you **must** update the review date for three years.

18. AGREEMENT ACCEPTANCE DATE: Current date is generated. Identifies the date the IA was accepted. This is the date the computer uses to determine any failure to pay penalty rate.

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If ...	Then ...
The IA is immediately input upon acceptance	No change to the generated date is necessary.
The IA is not immediately input upon acceptance EXAMPLE: The IA is accepted, but sent to another location for input	Change to the agreement acceptance date (cannot be greater than current date, or more than six months prior to current date) Format is YYYYMMDD

NOTE: The agreement acceptance date is not necessarily the date the request was received from the taxpayer; it is the date you have all information needed and make the determination the request is acceptable.

NOTE: If the IA is erroneously defaulted, ensure the original acceptance date is entered here.

19. **ASSESS IND:** Assessment Indicator. Indicates whether or not a new assessment will suspend the IA. Enter "0".

NOTE: When using CC IAPND for a pre-assessed module, you do **not** need to input an indicator of "1"; the computer updates to ST 60 after the MF notice generates.

20. **AGRD SKP:** Agreed Skip Code. Indicates whether or not the taxpayer can skip a payment.

If ...	Then ...
An IA	Leave blank
An agreement to full pay	Enter "0"

21. **REMIND SUP:** Suppress Reminder Notice Indicator. Indicates whether or not the reminder notice should be suppressed.

If ...	Then ...
An IA	Leave blank
An agreement to full pay	Enter "1"

22. **REVIEW SUP:** Suppress Review Notice Indicator: Indicates whether or not the review notice should be suppressed. **Always** input "1" in this field.

23. **DFLT SUP:** Suppress Default Notice Indicator. Indicates whether or not the default notice should be suppressed.

If ...	Then ...
An IA	Leave blank
An agreement to full pay	Enter "1"

Any line marked with a #is for Official Use Only

24. EFT IND: EFT Indicator. Used for DDIA's. Indicates whether or not the EFT is in effect. Input "1" to turn on the request to the bank.

NOTE: Do not input the EFT codes unless you are authorized to use these command codes. Only **ACS**, **ACSS** and **CSCO** employees input DDIA.