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Tax Regs in Plain English

IRS Restructuring and Reform Act of 1998

3467 - Guaranteed Availability of Installment Agreements

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Section 3467

A. Provision covered: R.R.A. § 3467. Guaranteed Availability of Installment Agreements. (I.R.C. § 6159.)

B. Background: Section 6159 of the Internal Revenue Code authorizes, but does not require the Service to enter into written agreements for the payment of taxes in installment payments. The Service routinely grants requests for installment agreements to taxpayers who meet certain criteria (streamlined installment agreements), regardless of the other collection options available. Congress is of the opinion that the availability of installment agreements promotes voluntary compliance and that the Service should make it easier for taxpayers to enter into installment agreements. Consequently, Congress has codified the Service's procedures for streamlined agreements.

C. Change(s): The legislation codifies existing Service procedure for streamlined installment agreements. Taxpayers with individual income tax liabilities which do not exceed \$10,000 (exclusive of penalties, interest, and additions to tax), who have not failed to file a return, or failed to pay a tax shown on a return, or entered into another installment agreement within the preceding 5 taxable years are entitled to an installment agreement, if the Service determines that the taxpayer is financially unable to fully pay the tax liability when due, but the tax liability will be fully paid within 3 years.

D. Impact: The provision should have very little impact as long as current manual

procedures and guidelines are followed. There may be some increase in the number of requests for this type of agreement based on greater taxpayer awareness.

E. Necessary Actions

1. Actions/Procedures

Notification to appropriate Service personnel of the taxpayer's right to an installment agreement when certain conditions exist.

Revise IRM to reflect that taxpayers who meet the requisite conditions are entitled to an installment agreement by law.

2. Things we CAN do

The Service can continue to use current procedures and forms relating to streamlined installment agreements.

3. Things we CAN'T do

For taxpayers who request an installment agreement and meet the statutory criteria, the granting of an installment agreement is now required.

F. Other Special Comments: None.

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