

Department
of the
Treasury

|Transmittal Number|Date of Issue
| 11-10 | 10/03/2011

|Originating Office|Form Number
| SE:W:CP:FPC | 0484C

IRS
CORRESPONDEX
Internal
Revenue
Service

Title: Collection Information Statement Requested (Form 433F/433D);
Inability to Pay

Number of Copies | Distribution to: | Former Letter
Original and 1 | 2 to T/P | 0484C (Rev. 08-09)

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

Letters Considered in Revision:

Social Security Number:
Employer Identification Number:
Form Number:
Tax Period:
Tax Period(s):

Dear

Thank you for your correspondence dated _____ concerning the
above tax period(s).

Thank you for your correspondence dated _____ and your
payment of \$_____.

This is regarding our telephone conversation on _____,
concerning the unpaid tax for tax period(s) shown above.

This is in response to the inquiry of _____, from
_____. We have no record that you authorized _____
to act for you in this matter. Please notify _____ that we've replied
directly to you. If you wish to authorize a third party to
represent you, please complete Form 2848, Power of Attorney and
Declaration of Representative. If you wish an appointee to inspect
and/or receive confidential tax information, please complete
Form 8821, Tax Information Authorization. For more information
about these forms, visit our website at www.irs.gov or call the
telephone number listed at the end of this letter.

We can't accept an installment agreement for the monthly payment amount you proposed without reviewing your financial information. Please complete and return the enclosed Form 433-F, Collection Information Statement, within 14 days of receipt of this letter. If you're self-employed, please also provide a profit and loss statement.

We can't consider your installment agreement request without reviewing your financial information. Please complete and return the enclosed Form 433-F, Collection Information Statement, within 14 days of receipt of this letter. If you're self-employed, please also provide a profit and loss statement.

We received your notification that you're unable to make payments at this time. We need to review your financial information to update your account. Please complete and return the enclosed Form 433-F, Collection Information Statement, within 14 days of receipt of this letter. If you're self-employed, please also provide a profit and loss statement.

We established the payment amount of your current installment agreement based on the collection information you sent us. Before we can consider lowering your payment amount, you must furnish us with documentation that your financial condition has changed.

Your total balance due is \$ _____ for the tax period(s) shown above. This amount includes penalty and interest computed to _____. We'll continue to charge penalties and interest until you pay the amount you owe in full.

When you pay your taxes after the due date, we charge a penalty of 0.5% of the unpaid amount due per month, up to 25% of the amount due. The penalty increases to 1.0% for each month the tax remains unpaid, beginning 10 days after we issue an Intent to Levy (or seize your assets) Notice. We count part of a month as a full month. (IRC Section 6651)

We're required by law to charge interest on unpaid tax from the date the tax return was due to the date the tax is paid in full. The interest is charged as long as there's an unpaid amount due, including unpaid penalties, if applicable. (IRC Section 6601)

For more information about penalties, go to www.irs.gov.

In the meantime, to reduce penalty and interest charges, you should make payments for as much as you can. Make checks or money orders payable to the United States Treasury. Ensure that your name, address, daytime telephone number, your Social Security or Employer Identification number, tax year(s) and tax form(s) are shown on each payment. We'll apply all payments to the oldest tax assessment, then the penalties, and then the interest on that assessment. We've enclosed an envelope for your convenience.

Under federal law, taxpayers that file joint returns are both

responsible for the tax that was due on their original tax returns and for any later additional taxes resulting from changes to those returns. A divorce decree is a civil matter and does not affect your responsibility for paying these taxes. You may qualify for relief under Innocent Spouse Relief or Separate Liability Election. Please refer to the enclosed Publication 1, *Your Rights as a Taxpayer*, for additional information. Please continue to make payments to reduce the amount you owe. We will continue to charge penalties and interest until the balance is paid in full.

At your request, we'll be glad to send a reminder of the balance due to your former spouse. Please include his/her current address and correct name with your request.

After you complete Form 433-F, *Collection Information Statement*, if you want to authorize us to withdraw your monthly payments from your bank account, complete and sign the enclosed Form 433-D, *Installment Agreement*, including a blank check for that bank account, with "VOID" written across it. Mail these forms and voided check to us in the enclosed envelope. Include your check for the maximum amount you can afford to pay at this time.

Since we'll immediately deposit any payment you make with this agreement, we'll need the second, voided check to ensure that we have the correct data to authorize withdrawals from your account in the future.

After you complete Form 433-F, *Collection Information Statement*, if you want to authorize your employer to send the payments, please complete Form 2159, *Payroll Deduction Agreement*. When your employer has completed Form 2159, send the forms back to us in the enclosed envelope.

You may have to pay backup withholding if you underreport your interest, dividends or patronage dividend income and don't pay the required tax. The Internal Revenue Service can notify the institutions that pay you interest or dividend income to begin or continue withholding tax at 28 percent rate if we issue four notices to you over a 120 day-period, and you don't fully pay your tax.

The federal income tax is a pay-as-you-go tax. You must pay the tax as you earn or receive income during the year. There are three ways to pay as you go:

1. **WITHHOLDING** - If you're an employee, your employer will withhold income tax from your pay. Tax is also withheld from other types of income including pensions, bonuses, commissions, and gambling winnings. In each case, the amount withheld is paid to the United States Treasury in your name.

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

2. **ESTIMATED TAX PAYMENTS** - If you don't pay your tax through withholding, or don't pay enough, you might have to pay estimated tax. People who are in business for themselves generally will have

to pay their tax this way. Note: People who are in business for themselves will generally have to pay self-employment tax as well as income tax.

If you need more information about changing your Form W-4 or making estimated tax payments, please let us know. Publication 505, Tax Withholding and Estimated Tax, explains both of these methods in detail. You can get Form W-4 or Publication 505 by calling 1-800-TAX-FORM (1-800-829-3676) or visiting our web site at www.irs.gov.

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

If you need more information about making Federal Tax Deposits, please let us know. Publication 15, Circular E, Employers Tax Guide, and Publication 15-A, Employer's Supplemental Tax Guide, explain in detail an employer's responsibility. You can get Publication 15 and 15-A by calling 1-800-TAX-FORM (1-800-829-3676) or visiting our web site at www.irs.gov.

A Notice of Federal Tax Lien may be filed if the entire balance due is not paid within 30 days. If a Notice of Federal Tax Lien is filed, you will receive a letter within five business days of the filing date advising you of your rights to appeal our decision to file the lien.

Please send the requested information by _____, or we may continue enforced collection actions without further notification. This could include a levy on your wages and/or bank accounts or seizure of assets. We may file a Notice of Federal Tax Lien. Penalties and interest will continue to increase until the amount you owe is paid in full.

If you have any questions, please call _____ at _____ between the hours of _____ and _____. If the number is outside your local calling area, there may be a long-distance charge to you.

If you have any questions, please call us toll free at 1-800-829-_____.

If you have any questions, please call us toll free at _____.

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If you are out of the country and need assistance, please call us at 01-267-941-1000 (not a toll free number).

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

If you prefer, you may write to us at the address we've provided in

this letter. Whenever you write, please include this letter and, in the spaces below, give us your telephone number with the hours we can reach you in case we need more information. Also, you may want to keep a copy of this letter for your records.

Telephone Number () _____ Hours _____

Thank you for your cooperation.

Sincerely yours,

Enclosure(s):

Copy of this letter

- 3 Form 433-B
- 4 Form 433-F
- 5 Form 433-D
- 6 Form 433-A
- 7 Form 2159
- 8 Envelope
- 9 Publication 1
- a []

b To:

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c To: Internal Revenue Service

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