



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

5.14.13

AUGUST 20, 2025

EFFECTIVE DATE

(08-20-2025)

PURPOSE

- (1) This transmits new IRM 5.14.13, **Routine and Manually Monitored Installment Agreements**.

MATERIAL CHANGES

- (1) The following is a description of the material changes in this IRM:

IRM Section	Description of Change
Throughout	This IRM has been created to better clarify Installment Agreements and make this information easier to locate. Sections 5.14.9.4, 5.14.9.5, 5.14.9.6, and 5.14.9.10 were removed from IRM 5.14.9 and put in this IRM.
Throughout	Corrected broken links
Throughout	This IRM section has been updated to comply with January 2025 Executive Orders and OPM guidance.

EFFECT ON OTHER DOCUMENTS

None

AUDIENCE

SB/SE Compliance Employees

Thomas Kramer
Director, Collection Policy
Small Business/Self-Employed

5.14.13

Routine and Manually Monitored Installment Agreement Dispositions

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5.14.13.1
(08-20-2025)
Program Scope and Objectives

- (1) This IRM describes the installment agreement process. Specifically, IRM 5.14.13:
 - a. Describes routine and manually monitored installment agreement (IA) dispositions.
 - b. Discusses considerations with respect to acceptance and/or rejection of an IA.
 - c. Provides information on installment agreement user fees.
- (2) **Purpose** - This section provides procedures for approval and monitoring of installment agreements, including the level of approval authority necessary for different types of agreements.
- (3) **Audience** - These procedures and guidance apply to IRS Field Collection revenue officers and group managers.
- (4) **Policy Owner**- Director, Collection Policy, is the policy owner of this IRM.
- (5) **Program Owner**- Collection Policy, Case Resolution Alternatives, is the program owner of this IRM.
- (6) **Primary Stakeholders**- The primary stakeholders affected or impacted by this IRM are:
 - Field Collection
 - Civil Enforcement Advice & Support Operations(CEASO)
 - Insolvency
 - Independent Office of Appeals (Appeals)
 - Taxpayer Advocate Service
- (7) **Program Goals**- Installment Agreements can be a viable case resolution for many delinquent accounts. By following the direction in this IRM section, employees can ensure installment agreements are approved when required and processed correctly.

5.14.13.1.1
(08-20-2025)
Background

- (1) This chapter will discuss the process and procedures for approval and monitoring of installment agreements.

5.14.13.1.2
(08-20-2025)
Authority

- (1) IRC 6159, **Agreements for Payment of Tax Liability in Installments.**
- (2) IRC 7122(e), **Compromises.**
- (3) *31 United States Code 9701*, **Fees and charges for Government services and things of value.**

5.14.13.1.3
(08-20-2025)
Responsibilities

- (1) The Director, Collection Policy is the executive responsible for the policies and procedures to be employed by collection personnel.
- (2) Field Collection group managers and territory managers are responsible for ensuring the guidance and procedures described in this IRM are complied with.

5.14.13.1.4
(08-20-2025)
**Program Management
and Review**

- (1) Program Reports:
 - a. Monthly Installment Agreement Trend Report. Sourced from the Collection Activity Report (CAR), Case Resolution Alternatives (CRA) generates and reviews a monthly Installment Agreement trend report that captures data on the various types of installment agreements and compares data on installment agreement inventory levels, number of installment agreements initiated, default rates, full pay rates, and dollars collected, from one year to the next. Any anomalies are identified and researched for potential causes. Negative trends are identified and causes are addressed.
- (2) Program Reviews:
 - a. Case reviews are conducted by group managers and National Quality Review System (NQRS) to ensure compliance with this IRM.
 - b. Operational reviews are conducted by field compliance manager (FCM)/territory managers(TM) and area directors annually to evaluate program delivery and conformance to administrative and compliance requirements.

5.14.13.1.5
(08-20-2025)
Program Controls

- (1) The Integrated Collection System (ICS) ensures that taxpayer conditions meet requirements for installment agreement processing criteria, that there are no unfiled returns, and requires group manager approval for all non-streamlined installment agreements.
- (2) The Integrated Data Retrieval System (IDRS) programming requires that all open modules be included in an installment agreement for input to be successful.

5.14.13.1.6
(08-20-2025)
Terms/Acronyms

- (1) Frequently used terms include:

Term	Definition
Delinquent taxes	balance due, ACS balance due accounts, and/or notice status accounts
Accrued taxes	unassessed amounts due on returns, missed estimated tax payments or under-deposited federal tax deposits (FTDs) as of the date of contact
Current taxes	federal tax deposits (FTDs) and estimated tax payments (ES) that become due after the date of contact

- (2) Frequently used acronyms include:

Acronym	Definition
AC	Action Code

Acronym	Definition
ACS	Automated Collection System
ATAT	Abusive Tax Avoidance Transaction
BMF	Business Master File
CRA	Case Resolution Alternatives
CAR	Collection Activity Report
CAP	Collection Appeal Program
CCP	Centralized Case Processing
CDP	Collection Due Process
CSED	Collection Statute Expiration Date
DDIA	Direct Debit Installment Agreement
DPC	Designated Payment Code
IA	Installment Agreement
IAR	Independent Administrative Review
IBTF	In-Business Trust Fund
ICS	Integrated Collection System
IDRS	Integrated Data Retrieval System
IMF	Individual Master File
MMIA	Manually Monitored Installment Agreement
NMF	Non-Master File
NQRS	National Quality Review System
OI	Other Investigation
PPIA	Partial Payment Installment Agreement
RUFI	Reduced User Fee Indicator
SB/SE	Small Business/Self-Employed
TAS	Taxpayer Advocate Service
TC	Transaction Code

5.14.13.1.7
(08-20-2025)

Related Resources

(1) IRM resources include:

- IRM 5.19.1.6.4 , **Liability Collection, Balance Due, IAs**
- IRM 5.4.11, **CCP Installment Agreements**
- IRM 8.20.7.41, **Installment Agreements (IA)**
- IRM 13.1.7, **Taxpayer Advocate Case Procedures - Taxpayer Advocate Service (TAS) Case Criteria**

(2) Web resources include:

- *SBSE Collection Field/CCP Resource Center*
- *ICS User Guide*
- *Installment Agreements Knowledge Base Homepage*
- The Internal Revenue Code (IRC) provides taxpayers specific rights. The Taxpayer Bill of Rights groups these rights into ten fundamental rights. See IRC 7803(a)(3). IRS employees are responsible for being familiar with and following these rights. For additional information about taxpayer rights, please see Pub 1 or visit *TBOR*

5.14.13.2
(08-20-2025)

Managerial Approval

- (1) Group managers must approve most installment agreements. Specifically, installment agreements must be approved by managers when:
 - a. The agreement is not a guaranteed, streamlined agreement or simple payment plan;
 - b. An in-business trust fund taxpayer is involved;
 - c. The taxpayer is allowed to skip more than 2 payments in a 12-month period (including systemic skip);
 - d. There is an extension of the statutory period for collection, regardless of the length of the agreement or the amount of tax at issue; or
 - e. Partial payment installment agreements are involved in accordance with the procedures provided in IRM 5.14.2, **Partial Payment Installment Agreements and the Collection Statute Expiration Date (CSED)**.
- (2) Group managers have the authority to approve **all** installment agreements, including partial payment installment agreements secured in connection with CSED extensions. There is no dollar limit set for group manager approval of installment agreements. See IRM 5.14.1.4.3, **Notice of Federal Tax Lien and Installment Agreements**, regarding no dollar limits and IRM 5.14.2.3 , **Collection Statute Expiration Date (CSED): Law, Policy and Procedures**, on processing requirements with waivers.
- (3) Submit installment agreements to managers for review and approval after all necessary case actions are taken, including thorough documentation of completed investigations and financial analysis. See IRM 5.14.1.4, **Installment Agreement Acceptance and Rejection Determinations** for further clarity. Case histories must be noted that installment agreements are pending and TC 971 AC 043 was input, unless the agreement will be immediately approved (i.e., a streamlined, simple payment plan or IBTF-Express IA). See IRM 5.14.1.3, **Identifying Pending, Approved and Rejected Installment Agreement Proposals on IDRS** for further clarity. Inform taxpayers if approval of agreements is delayed. If managers do not approve installment agreements. See IRM 5.14.9 **Independent Review and Appeals** regarding Independent Administrative Review.
- (4) After investigation, analysis and necessary actions, immediately request managerial approval of installment agreements (or input of installment agreements for those cases that do not require managerial approval). Voluntary payments can be accepted during the approval process.

Reminder: Do not monitor cases to ensure taxpayers make payments before submitting for approval. See IRM 5.14.3.2, **Setting Deadlines and Receiving Payments**, regarding requesting payments.

- (5) When installment agreements are approved by Collection Field Function on taxpayers assigned to ACS, the ACS call-site should be contacted immediately and informed of the agreement. This requirement is in addition to the requirement to input TC 971 AC 043 and/or TC 971 AC 063.
- (6) Managers must approve all revisions or adjustments to current installment agreements unless the conditions of IRM 5.14.11.5, **Considerations after Default or Termination, Including Reinstatement**, are met.
- (7) If an existing installment agreement is modified, Collection Field Function employees will prepare Form 4844, **Request for Terminal Action**, for IDRS input and attach it to the new Form 433-D, **Installment Agreement**, or Form 2159, **Payroll Deduction Agreement**, and the CIS. If the only change is the due date, complete Form 4844, and submit it for approval and IDRS input.

Reminder: Be aware of the CSED when taking any actions on an IA. See IRM 5.14.2.3, **Collection Statute Expiration Date (CSED): Law, Policy and Procedures**, for guidance. .

5.14.13.3 (08-20-2025) IDRS Monitoring

- (1) The Integrated Data Retrieval System (IDRS) is used to monitor most installment agreements for timely payments on accounts, as well as to determine whether taxpayers remain in compliance with current filing and paying requirements. IDRS also monitors agreements based on the locator numbers recorded at the time agreements are input. See, Exhibit IRM 5.14.1–2 Installment Agreement Locator Numbers — (ALNs)

Note: Some agreements require special monitoring, such as when accounts reside on the Non-Masterfile (NMF) or if payment amounts are varied. See IRM 5.14.13.5, **Manually Monitored Installment Agreements (MMIA)** .

- (2) Follow ICS on-screen and help screen instructions to ensure installment agreements are routed properly for IDRS monitoring.
- (3) Use IDRS to monitor installment agreements for IMF, out-of-business BMF, or in-business BMF modules in either notice or balance due status meeting these criteria:
 - a. Payment amounts are fixed;
 - b. Payment frequency must be monthly;
 - c. Payment due dates fall between calendar days 1 through 28

Note: Any agreements with varying payment amounts or alternative payment frequencies require manual monitoring. See IRM 5.14.13.5, **Manually Monitored Installment Agreements (MMIA)** for guidance

- (4) Agreements should schedule the first payments to be at least 30 days after the date agreements are input (non-DDIAs). For DDIAAs, the first payment must fall between five and eight weeks into the future, regardless of the selected payment due date of the month. The expectation is that the DDIA should be input to Status 60 within 30-45 days. See IRM 5.14.10, **Payroll Deduction Agreements and Direct Debit Installment Agreements**.

5.14.13.4
(08-20-2025)
**Routine Installment
Agreements**

- (5) If a payment is received in the area office on an IDRS-monitored installment agreement, use designated payment code (DPC) "99" on the posting document. Refer to *Document 6209, IRS Processing Codes and Information*, for information on the use of Designated Payment Codes.

- (1) Accounts are considered routine installment agreements when the type of taxpayer does not meet the criteria for any other type of IA (Guaranteed, Streamlined, Simple Payment Plan, Direct Debit, Manually Monitored Installment Agreement (MMIA), In-Business Trust Fund (IBTF) or IBTF-Express). In order to close BMF accounts as routine, all employment tax filing requirements must be closed.

Note: If the BMF taxpayer has open employment tax filing requirements, but the balance owed is income tax only their account is closed as IBTF or IBTF express.

- (2) The preferred method of closing a Routine IA is by choosing Option A on the ICS Installment Agreement menu. Choosing this method of closure allows the IA to be systemically uploaded from ICS to IDRS (Status 60).
- (3) After the group manager approves the IA, an ICS Print Manager Dialogue box provides the option of e-mail or immediate printing of the Form 433-D, **Installment Agreement**, and Letter 2850, **ICS Installment Agreement Confirmation Letter**. A systemic ICS history is created stating the IA was systemically uploaded to IDRS.
- (4) Generation of the acceptance letter and Form 3210, **Document Transmittal**, have not changed with the systemic upload process. You are still responsible for mailing Letter 2850, **ICS Installment Agreement Confirmation Letter**, to the taxpayer and power of attorney, if applicable.
- (5) Write "FILE COPY" in RED ink along the top of the Form 433-D, **Installment Agreement**, and place it in the closed case file. Send the closed case file to CCP on the Form 795-B, **Closure/Document Transmittal**, or a manually created Form 3210 to:

Internal Revenue Service

2970 Market Street

Mail Stop 5-E04.115

Philadelphia, PA 19104

- (6) If a hard copy of the Form 433-D, **Installment Agreement**, was prepared and approved outside of ICS, select Option B under the Installment Agreement menu to close the case on ICS. Use the systemically generated Form 3210, **Document Transmittal**, to route the agreement form Form 433-D, **Installment Agreement** on top of the case file to CCP for input into IDRS at Mail Stop 5-E04.114.
- (7) Option B does not systemically generate an approval notification, Form 433-D, **Installment Agreement**, or the Letter 2850, **ICS Installment Agreement Confirmation Letter**. Create the Letter 2850, **ICS Installment Agreement**

Confirmation Letter, from the Installment Agreement menu under the Templates Listing on ICS. Field Collection employees are still responsible for mailing the Letter 2850 to the taxpayer and power of attorney, if applicable.

5.14.13.5
(08-20-2025)
**Manually Monitored
Installment Agreements
(MMIA)**

- (1) Certain assessments and agreements are not compatible with IDRS monitoring. The types of agreements listed below must be manually monitored in Centralized Case Processing to ensure compliance with the terms of agreements:
 - a. NMF assessments;
 - b. Agreements calling for variable or percentage amounts;
 - c. Agreements with irregular payment intervals;
 - d. BMF agreements secured from two or more parties at different addresses on the same liability (partnerships, multiple entities, etc.)
 - e. L- Freeze modules during pending Joint and Several Liability Relief Under IRC 6015 claims;
 - f. Restitution Based Assessments; and
 - g. Any other agreement not compatible with IDRS monitoring.
- (2) Status 60 is not input on manually monitored installment agreements. The modules will remain open on ICS and will be transferred to Centralized Case Processing for monitoring.
- (3) Select "MMIA — Centralized Case Processing" in either Option A or Option B on the ICS Installment Agreement menu. The preferable option is Option A. See IRM 5.14.7.4, In-Business Trust Fund Installment Agreements Requiring Financial Analysis and Determining Ability to Pay for IBTF Cases.)
- (4) ICS Installment Agreement Option A is used when neither Form 433-D, **Installment Agreement**, has been prepared nor approved prior to submission of the agreement for approval on ICS. Approval by the group manager using ICS Installment Agreement Option A generates:
 - a. Transaction code (TC) 971 Action Code (AC) 063;
 - b. Approval notification to the revenue officer;
 - c. An original and copy of the Form 433-D, **Installment Agreement**;
 - d. Letter 2850, **ICS Installment Agreement Confirmation Letter**: This letter provides taxpayers with notice of the approval of their agreement as well as the terms and conditions of the agreements; and
 - e. Form 3210, **Document Transmittal**, for transmitting the case file to CCP at Mail Stop 5-E04.117.
- (5) ICS Installment Agreement Option B should be used if a hard copy Form 433-D, **Installment Agreement**, was prepared and approved outside of ICS. Option B does not generate the systemic information discussed in IRM 5.14.9.5(4)(b),(c) &(d). Use of Option B requires that the contact employee complete the following actions after managerial approval:
 - a. Provide the taxpayer (and power of attorney if applicable) with Letter 2850, **ICS Installment Agreement Confirmation Letter**, from the ICS Installment Agreement Template menu.
 - b. Use the systemically generated Form 3210, **Document Transmittal**, to forward approved agreements to Centralized Case Processing along with the original case file to Mail Stop 5-E04.117.

- c. To ensure proper disposition, write “Manually Monitored IA” in red ink on the top of Form 433-D, **Installment Agreement**.
- (6) Use Exhibit IRM 5.14.1–2 Installment Agreement Locator Numbers — (ALNs) to choose the appropriate Agreement Locator Number (ALN). ICS will automatically set the subcode to “901” and the location to “MMIA”.
- (7) Advise taxpayers that the Letter 3856, **Monthly Reminder for Installment Agreement Payments**, which includes a payment stub and envelope, will be mailed to them.
- (8) When posting payments to manually monitored installment payments, use DPC “10” on posting documents. This code is designed to allow accumulation of data on these non-IDRS monitored agreements. See *Document 6209* for information regarding other designated payment code indicators.
- (9) Refer to IRM 5.4.11, **CCP Installment Agreements**, for CCP’s monitoring procedures on MMIA’s.
- (10) See IRM 5.4.11.7, Taxpayer Inquiries to Default Notices or Proposals to Change Installment Agreements for procedures on defaulted and terminated manually monitored installment agreements.

5.14.13.6
(08-20-2025)
Securing Installment Agreements Through Other Investigations (OI)

- (1) If an installment agreement is granted while processing a courtesy investigation (OI) and transfer of the balance due account is accepted, process the installment agreement (Form 433-D, **Installment Agreement** or Form 2159, **Payroll Deduction Agreement**) per the instructions found in the applicable IRM 5.14 section based on the type of IA secured.
- (2) If transfer is **not accepted**, ensure the pending installment agreement indicator (TC 971 AC 043) is input to IDRS. Return the installment agreement form Form 433-D, **Installment Agreement** or Form 2159, **Payroll Deduction Agreement**) to the initiator of the courtesy investigation for approval and processing.

5.14.13.7
(08-20-2025)
Installment Agreement User Fees: Authority and General Information

- (1) 31 United States Code 9701 – as implemented by Office of Management and Budget Circular A-25, section 6 – provides authority for the imposition of user fees. User fees are imposed for services pertaining to the establishment and monitoring of an installment agreement and the restructuring or reinstating of an installment agreement. See 26 CFR 300.1 and 300.2.
- (2) The purpose of installment agreement user fees is to recoup the cost of administering the installment agreement program.
- (3) On February 9, 2018, the president signed into law the Bipartisan Budget Act of 2018. The Act amended IRC 6159 to provide certain limitations to installment agreement user fees. The Act’s amendments to IRC 6159 apply to installment agreements entered on or after April 10, 2018.
 - User fees for IAs may not exceed the amount of such fee as in effect on 2/9/2018.
 - IA user fees will be **waived** for low-income taxpayers who agree to make electronic payments through a debit instrument. Taxpayers are low income, for IA user fee purposes, if their adjusted gross income for the most recent year is at or below 250% of the federal poverty guidelines.

Note: At this time, the only mechanism the IRS has in place in which the taxpayer may agree to make electronic payments through a debit instrument is a DDIA.

Note: Programming has been input to systemically 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 installment agreement.

Note: Programming has been input to systemically reimburse the user fee for eligible taxpayers.

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

- (4) A taxpayer meeting the established low-income criteria is identified systemically and the account systemically adjusts.
- (5) The taxpayer can also file a Form 13844, **Application for Reduced User Fee for Installment Agreements**:
 - For IAs established **before April 10, 2018**: If a taxpayer has provided an explanation, in any form (correspondence, CIS etc) that their income has decreased significantly and their income falls below 250 percent of the Federal Health & Human Services Guidelines (FHHSG), we can allow a reduced user fee for IAs.
 - For IAs established **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 FHHSG, the user fee will be reduced and possibly waived or reimbursed if certain conditions apply. See Note below.

Note: For IAs established **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 he/she 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.

- (6) Completed Form 13844, **Application for Reduced User Fee for Installment Agreements**, should be sent to:

Mailing Address	PDS Mailing Address
IRS ACS Correspondence PO Box 24017, Stop 76101 Fresno, CA 93779	IRS ACS Correspondence 3211 S Northpointe Dr, Stop 76101 Fresno, CA 93725

Note: KCSC ACSS 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 established prior to April 10, 2018, KCSC ACSS will determine if the taxpayer's total positive income (TPI) falls within 250 percent of the guidelines set by FHHSB, to determine whether the taxpayer meets low-income criteria. The KCSC ACSS employee should consider all information that the taxpayer provides, and follow financial analysis guidelines in IRM 5.19.13, **Campus Procedures for Securing Financial Information**. For taxpayers who meet this criteria, the KCSC ACSS employee should set the RUFI 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/she has qualified for a reduced user fee and the IRS has applied the amount paid in excess of \$43 to their account, using Letter 4212-C, **Reduced Installment Agreement User Fee Acceptance**. Document AMS.
- b. For IAs established on or after April 10, 2018, KCSC ACSS will determine whether the taxpayer's adjusted gross income(AGI) for the most recent year falls within 250 percent of the guidelines set by FHHSB. For taxpayers who meet this criteria, the KCSC ACSS employee should set the RUFI Indicator to a 1.
- c. If the standard user fee has already been paid and:

If	Then
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/she has qualified for a waiver and we have applied the amount he/she paid to their account, using Letter 4212-C, Reduced Installment Agreement User Fee Acceptance . Document AMS.
the taxpayer entered into a regular IA and self-identified that he/she is 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/she has qualified for a reduced user fee that will be reimbursed upon completion of the IA and we have applied the amount he/she paid in excess of \$43 to their account, using Letter 4212-C , Reduced Installment Agreement User Fee Acceptance . Document AMS.

If	Then
the taxpayer entered into a regular IA and did not self-identify that he/she is 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/she has qualified for a reduced user fee and we have applied the amount he/she paid in excess of \$43 to their account, using Letter 4212-C, Reduced Installment Agreement User Fee Acceptance . Document AMS.

- (7) If the taxpayer does **not** fall within low-income guidelines, deny their request and explain why he/she does not qualify. Send Letter 4213-C, **Reduced Installment Agreement User Fee Rejected**, and document AMS with the reason for rejection. Updated low-income guidelines can be found at: *poverty guidelines*. Action 61 Guidelines concerning control & monitoring apply to these requests and require comments be added to AMS.
- (8) For agreements monitored in status 60, Masterfile generates:
 - user fees and
 - user fee modules.
- (9) User fee modules must be established on manually monitored installment agreements when they are received in Centralized Case Processing.
- (10) Request establishment of user fee modules from Centralized Case Processing for ATAT agreements that are monitored in groups.
- (11) The purpose of an IA User Fee is for the IRS to recover costs of the services with administering the IA program to taxpayers. 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 entering into and monitoring of an IA and the restructuring or reinstating of an IA. See 26 CFR. 300.1. **Current User Fee Rates:**

User Fee Rates (April 10, 2018 through June 30, 2024)	User Fee Rates (Effective July 1, 2024)
<p>a. Origination Fee: Manual:</p> <ul style="list-style-type: none"> • Low-income non-DDIA (regular IA) origination fee of \$43 entered into on or before 6/30/2024 may be reimbursed if certain conditions apply • Low-income DDIA origination fee entered into on or before 6/30/2024 - \$0 • DDIA origination - \$107 • Regular IA origination - \$225 <p>b. On-Line Payment Agreement (OPA)</p> <ul style="list-style-type: none"> • OPA Low-Income Non-DDIA (regular IA) origination fee of \$43 entered into on or before 6/30/2024 may be reimbursed if certain conditions apply • OPA Low-Income DDIA origination for DDIA entered into on or before 6/30/2024- \$0 • OPA Regular origination - \$130 • 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>c. Reinstatement/Restructuring user fee:</p> <ul style="list-style-type: none"> • Low-income Non-DDIA (regular IA) reinstatement/restructuring fee of \$43 entered into on or before 6/30/2024 may be reimbursed if certain conditions apply • Low-income DDIA reinstatement/restructuring for DDIA entered into on or before 6/30/2024- \$0 • All other reinstatement/restructuring - \$89 	<p>a. Origination Fee: Manual :</p> <ul style="list-style-type: none"> • Low-income non-DDIA (regular IA) origination fee of \$43 entered into on or after 7/1/2024 may be reimbursed if certain conditions apply • Low-income DDIA origination fee entered into on or after 7/1/2024 - \$0 • DDIA origination - \$107 • Regular IA origination - \$178 <p>b. On-Line Payment Agreement (OPA)</p> <ul style="list-style-type: none"> • OPA Low-Income Non-DDIA (regular IA) origination fee of \$43 entered into on or after 7/1/2024 may be reimbursed if certain conditions apply • OPA Low-Income DDIA origination for DDIA entered into on or after 7/1/2024- \$0 • OPA Regular origination - \$69 • OPA DDIA origination - \$22 <p>Note: Taxpayers must establish their IA through OPA to be eligible for the OPA user fees shown above.</p> <p>c. Reinstatement/Restructuring user fee:</p> <ul style="list-style-type: none"> • Low-income Non-DDIA (regular IA) reinstatement/restructuring fee of \$43 entered into on or after 7/1/2024 may be reimbursed if certain conditions apply • Low-income DDIA reinstatement/restructuring for DDIA entered into on or after 7/1/2024- \$0 • All other reinstatement/restructuring - \$89