



SEOLS
Southeastern Ohio Legal Services

Guaranteed Installment Agreement



How Long Do I Have to Pay?

The full balance owed, including penalties and interest must be paid in full within three years. During this timeframe, penalties and interest will continue to accrue.



What Are My Obligations?

While in the installment agreement, you must comply with all tax laws, including, but not limited to, timely filing tax returns, if required, making timely payments of tax liability to the IRS, making timely estimated payments of tax liability, etc.

If you file a tax return, and you are entitled to a refund, the IRS will likely apply that money to the balance owed.



How do I apply?

You can apply online at <https://www.irs.gov/payments/online-payment-agreement-application>, or by phone, mail, or in-person. A financial statement is not required to be considered for the program.



Is There a Cost to Apply?

Yes, there is a fee to apply.

- If you pay through direct debt (automatic monthly payments from a checking account), the initial setup is \$31.00, if you apply online. If you apply by phone, mail, or in-person, the fee is \$107.00.

This fee may be waived for low-income individuals.

- If you pay by check, money order, or debt/credit card, the initial setup fee is \$149.00, if you apply online. If you apply by phone, mail, or in-person, the fee is \$225.00.

This fee cannot be waived. Instead, the fee is reduced to \$43.00 for low-income individuals if certain conditions are met.

The information on this flyer is not legal advice.
If you are seeking representation or legal advice, please contact SEOLS.
An attorney-client relationship does not exist between you and SEOLS.

The Low-Income Taxpayer Clinic is funded, in part,
by a grant from the Internal Revenue Service.
We are not part of the IRS or Ohio Department of Tax.
We are an independent non-profit organization.



We do not prepare tax returns.

How to contact SEOLS:
www.seols.org or call 844-302-1800

We have offices in Athens, Chillicothe, New Philadelphia,
Newark, Portsmouth, and Steubenville

SEOLS does not discriminate against any person on the basis of actual or perceived race, color, religion, sex, sexual orientation, gender identity or expression, marital status, national origin, disability, age, ancestry, or military status in admission, treatment, or participation in our programs, services and activities, or in our hiring and employment practices.

