

# Instructions for Payment Installment Plan Request Form

## General Information

### Who should file this form?

You should submit a Payment Installment Plan Request, if you have tax delinquencies that you cannot pay in full because of a financial hardship and you would like to enter into a payment installment plan with us.

### What is a payment installment plan?

A payment installment plan is an agreement between you and the Nevada Department of Taxation to pay your tax delinquencies using regularly scheduled payments. Your scheduled payment amount and the length of time that you have to pay are based on your financial condition.

### When will my payment installment plan request be approved?

Approval of your request for a payment installment plan will depend upon the completeness of the information you provide, and the duration and amount of the plan. Plans that exceed 24 months or are over \$50,000 (tax only) will require final approval from the Nevada Tax Commission. If additional information is needed to process your request, we will contact you.

In addition to providing all requested information, you must have filed all of your tax returns. If you are an active business, and the plan is over \$50,000 (tax only) or 24 months, you may be required to complete the Financial and Other Information Statement for Businesses as well as the Financial Statement for Individuals.

If our review shows that you qualify for a payment installment plan, your assigned Revenue Officer will contact you to finalize the documentation. **You are required to file and pay current returns timely as they become due.** Failure to remain current will default the installment agreement and normal collection actions will resume.

Once your assigned Revenue Officer receives the request, a formal payment agreement and personal guaranty will be prepared for your signature. These documents **must** be notarized if not signed in the presence of a Department Revenue Officer.

### When is this form due?

We recommend that you file this form as soon as you are aware that you are unable to pay your tax liability because of a financial hardship.

### What supporting documentation do I need?

Installment plans that are 24 months or less and under \$50,000 (tax only), this request form and the signed payment agreement & personal guaranty is all that is required.

Installment plans exceeding 24 months and over \$50,000 (tax only) will require the following documentation in addition to the signed payment agreement and personal guaranty:

- Most recent Federal Income Tax returns and any extension requests.
- Proof of Income / Wages
- Last 2 bank statements for all accounts.
- Financial Statements

### Where do I send my completed form?

• Please mail your completed form, along with any attachments, and **your first installment payment** to the Revenue Officer whose address was provided with the documents.

• You may also mail or deliver the forms to the office nearest you:

NEVADA DEPARTMENT OF TAXATION  
1550 College Parkway, Suite# 115  
Carson City, Nevada, 89706-7937

NEVADA DEPARTMENT OF TAXATION  
555 E. Washington Ave. Suite# 1300  
Las Vegas, Nevada, 89101

NEVADA DEPARTMENT OF TAXATION  
2550 S. Paseo Verde Pkwy., STE# 180  
Henderson, Nevada, 89074

NEVADA DEPARTMENT OF TAXATION  
4600 Kietzke Lane., Bldg. L, Suite# 235  
Reno, Nevada, 89502



# NEVADA DEPARTMENT OF TAXATION

## Payment Installment Plan Request

### Read this information first

**Everyone** must complete steps 1 through 5. In addition to this Payment Installment Plan Request, you will be required to sign a payment agreement and a personal guaranty.

THE DEPARTMENT WILL FILE **STATUTORY LIENS** IN ORDER TO SECURE THE LIABILITIES AND OBLIGATIONS UNDER THE PAYMENT AGREEMENT.

### Step 1: Personal Information (including your spouse, if applicable)

\_\_\_\_ Your Social Security number (SSN)                      \_\_\_\_ Your spouse's Social Security number (SSN)

**2** \_\_\_\_\_  
Your first name and middle initial                      Your last name                      Date of Birth  
\_\_\_\_\_  
Your spouse's first name and middle initial                      Your spouse's last name                      Date of Birth

\_\_\_\_\_  
Your physical address

\_\_\_\_\_  
City                      State                      ZIP

\_\_\_\_\_  
Your mailing address

\_\_\_\_\_  
City                      State                      ZIP

\_\_\_\_\_  
Your home phone number with area code                      Your work phone number with area code

\_\_\_\_\_  
Spouse's work phone number                      Number of Dependents in Household \_\_\_\_

### Step 2: Identify your business and the person responsible for remitting payments (businesses only)

**3** \_\_\_\_ Federal Employer Identification Number (FEIN)                      \_\_\_\_ Nevada Taxpayer Identification Number (TID)

**4** \_\_\_\_\_  
Business name

\_\_\_\_\_  
Business physical address

\_\_\_\_\_  
City                      State                      ZIP

\_\_\_\_\_  
Business mailing address

\_\_\_\_\_  
City                      State                      ZIP

\_\_\_\_\_  
Person responsible for remitting payments                      Phone number with area code

### Department use only

\_\_\_\_\_  
Approved by Revenue Officer                      Approved by Supervisor

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**Step 3: Describe your debt and payment installment plan request**

5 Have all your tax returns been filed?  Yes  No

*For this agreement to be considered, all returns must be filed.*

6 Are you currently in bankruptcy?  Yes  No

*If YES,  Please contact your Revenue Officer before continuing.*

7 Identify the tax periods covered by this agreement.

\_\_\_\_\_ 8 Total amount of your unpaid tax liability. 8 \$ \_\_\_\_\_

9 Write the amount of your good faith downpayment. 9 \$ \_\_\_\_\_  
(Must be equal or greater than proposed monthly payment.)

10 Subtract Line 9 from Line 8. Write the amount of the balance. 10 \$ \_\_\_\_\_

11 Describe your payment installment plan to pay the amount on Line 9. Write your  
first payment date \_\_\_\_\_. Day of the month \_\_\_\_\_ 11a Amount \$ \_\_\_\_\_

You may submit weekly or bi-weekly payments to the Department. The sum of all payments must total the proposed monthly payment.

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**Step 4: Please describe why you can not pay the debt in full at this time.**

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**Step 5: Read the statement and sign below**

I agree to make the scheduled payments as described on Line 11a. I understand that, if the department does not agree to the proposed payment plan, additional information about my financial condition may be requested and I may be required to make a higher payment. In addition, statutory liens will be filed in order to secure the liabilities and obligations under the payment agreement and guaranty.

I will make all payments as scheduled and I will file all future required returns and pay any tax owed for those periods. If I do not remit the scheduled payment and file all required returns, my payment installment plan may be canceled; the entire unpaid balance will become due immediately; and enforcement action may be taken, which could include a levy of my bank account or wages and seizure of assets.

Under penalties of perjury, I state that I have examined this form and, to the best of my knowledge, it is true, correct, and complete.

\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_  
Your signature Month day, year