

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 36 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 36 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 36 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 36 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
3850 Arrowhead Dr. 2nd Floor
Carson City, Nevada, 89706-7937

NEVADA DEPARTMENT OF TAXATION
700 E. Warm Springs Rd., Suite 200
Las Vegas, Nevada, 89119

NEVADA DEPARTMENT OF TAXATION
4600 Kietzke Lane., Suite L235
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

Number of Dependents in Household

Spouse's work phone number

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

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 10. 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.

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

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

To email, save this form to your computer and email the attachment to nevadaolt@tax.state.nv.us with the subject of 'Request for Payment Plan'