

Installment Agreement

Issued under the authority of P.A. 122 of 1941, as amended.
You must file this form if you wish to establish an installment agreement.

| | | |
|--|---|---------------------------|
| | Treasury Account Number | |
| | Type of Entity <input type="checkbox"/> Individual <input type="checkbox"/> Sole Proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Other, specify: _____ | |
| | Home Telephone Number | Business Telephone Number |

I (We) request an installment agreement to liquidate my (our) debt to the Michigan Department of Treasury and agree to pay the assessment(s) listed below in the following manner (attach additional sheets if necessary):

| Assessment Number | Assessment Number | Assessment Number | Assessment Number | Assessment Number |
|-------------------|-------------------|-------------------|-----------------------------------|-------------------|
| | | | | |
| | | | TOTAL AMOUNT OUTSTANDING → | |
| | | | | |
| | | | | |

If a business, enter information about all owners, partners, officers, major shareholders, etc.

| Name and Title | Effective Date | Home Address | Phone Number | Social Security Number | % of Ownership |
|----------------|----------------|--------------|--------------|------------------------|----------------|
| | | | | | |
| | | | | | |
| | | | | | |

Proposed monthly payments \$ _____ due on or before the _____ due date
 Proposed Bi-Weekly payments \$ _____ due on or before the _____ due date

| | | |
|--|------------------------|------|
| Signature Required (and Title if Corporate Officer or Partner) | Social Security Number | Date |
| Spouse Signature (and Title if Corporate Officer or Partner) | Social Security Number | Date |

Your request for an installment agreement to liquidate your debt to the Michigan Department of Treasury will be reviewed. If it is not approved, you will be notified. Make checks and money orders payable to "State of Michigan – OC", and include your account number (Social Security number, FEIN, or Michigan Department of Treasury Account number) to ensure proper handling.

| | |
|----------------------------------|--------------------------------------|
| Bank Name and Address (required) | Employer Name and Address (required) |
|----------------------------------|--------------------------------------|

Read carefully. You should understand that this installment agreement is granted under the following conditions.

If a tax debt:

- Liens will be filed against your real and personal property to protect the interest of the State (this is a public record).
- Penalty will be charged as provided by statute.
- Interest will be charged each month on the unpaid balance as provided by statute.

All other debts:

- All delinquent tax returns must be filed.
- All tax returns and estimated payments that become due during the term of this agreement must be filed and paid on time.
- Permission to make installment payments may be withdrawn and the entire tax liability may be collected by levy on income or by seizure of property without further notice if the conditions of this agreement are not met, or if it is determined that collection of these taxes is endangered.
- Application of payments under this agreement is at the discretion of the Michigan Department of Treasury.
- If debt is a student loan, interest at the rate specified in the agreement will continue to accrue. Payment of the principal does not clear your liability until the related interest is computed and paid.
- Any refund, vendor payment, or other credit due to you from the State of Michigan may be applied as an additional payment on this debt. When applicable, your federal income tax refund may be applied.
- This agreement is based on your current financial circumstances and is subject to periodic reviews, revision, and cancellation if subsequent financial statements required by the Michigan Department of Treasury reflect a change in your ability to pay.
- If receiving vendor income you **MUST** also complete Collection Information Statement Form 3189 for Individuals or Form 856 for Businesses.

State of Michigan Department of Treasury

| | |
|--------------------------------|--|
| PLEASE REMIT TO | State of Michigan - OC PO Box 30199 Lansing, MI 48909-7699 |
|--------------------------------|--|

| 1. Date | 2. Account Number |
|---------|-------------------|
| | |

Fill in all requested information.
Be sure the listed items are entered.

| | | |
|------------|-------|----------|
| 3. Name | | |
| 4. Address | | |
| 5. City | State | ZIP Code |



| 6. Amount of Your Payment |
|---------------------------|
| \$ |

PLEASE RETURN THIS WITH FORM 990, INSTALLMENT AGREEMENT.

Make your check payable to "State of Michigan - OC" and remit to above address.

Instructions for Completing Form 990, Installment Agreement

Carefully read and complete the highlighted portions of the Installment Agreement form.

Treasury Account Number: Enter your Treasury Account Number. The account number can be found in the upper right hand corner of your notice. Your account number will begin with an “F” or an “S.”

Name and Address: Enter your complete name and address. Include your first, last and middle name or entire business name. Enter your complete street address.

Type of Entity: If applicable, check the type of entity. For Driver Responsibility Fees the appropriate box to mark is “Individual.”

Home Telephone Number: Enter your home telephone number, including area code.

Business Telephone Number: Enter your work telephone number, including area code, or a number where you can be reached Monday through Friday between the hours of 8 a.m. and 5 p.m.

Assessment Number: Enter your assessment number(s). The assessment number(s) can be found on your notice. If you are unsure of your total balance, enter the total amount shown on your most recent notice.

If a business, enter information about all owners, partners, officers, major shareholders, etc.

Proposed monthly payments/Proposed bi-weekly payments: Enter the proposed monthly or bi-weekly payment. Use whole dollar amounts, do not enter cents. Round up to the next dollar amount. Enter your preferred payment due date. For Driver Responsibility Fees, your payment arrangement may not exceed 24 months.

Signature Required: Sign document, enter your Social Security number and today’s date. A signature is required to process your request for an installment agreement. If the debt is a joint debt, your spouse must sign in the Spouse Signature field.

Bank Name and Address: Enter the name and address of your bank/financial institution.

Employer Name and Address: Enter your employer’s name and address.

Important Information

Mail your first payment, in the amount proposed with your completed Installment Agreement and payment coupon. If you elect to pay via Electronic Funds Transfer mail completed form with your application.

Approved Agreements

Payment coupons will be mailed for future payments. If you have not received your payment coupons prior to the next due date please write your assessment number in the “memo” portion of your check, make your check payable to the State of Michigan - CD, and mail your payment to:

Michigan Department of Treasury
PO Box 30199
Lansing MI 48909

Extra Payments

You may make extra payments on your balance. However, we must receive a timely payment in the agreed upon amount by the due date. Be sure to include a payment coupon or a copy of your payment coupon with your payment. Checks and money orders must have your assessment number/account number printed in the “memo” portion to ensure proper credit on your account.

Rejected Installment Agreement Applications

If you are not approved for an installment arrangement you will receive a notice. Upon notification, you can contact the number listed on the notice or pay your balance in full.

Collection Information Statement – Individual

Issued under authority of Public Act 122 of 1941.

Complete the form, sign on page 3, and include any required documentation. If self-employed, a current profit and loss income statement **must** be included.

| PART 1: PERSONAL AND HOUSEHOLD INFORMATION | | | | | | | |
|---|--|------------------------|---|--------------------------------------|--|---|-----|
| Primary Taxpayer's First Name | | M.I. | Last Name | | Account Number | | |
| Home Address | | | | City | State | ZIP Code | |
| Mailing Address (if different from above or Post Office Box number) | | | | City | State | ZIP Code | |
| Place of Residence (Check the one that applies): <input type="checkbox"/> Own your home <input type="checkbox"/> Rent <input type="checkbox"/> Other (shared rent, living w/ relative, etc. -- include letter of explanation) | | | | | Marital Status <input type="checkbox"/> Single <input type="checkbox"/> Married | | Age |
| Primary Telephone Number | | | Secondary Telephone Number | | Fax Number | | |
| INFORMATION ABOUT YOUR SPOUSE | | | | | | | |
| Spouse's First Name | | M.I. | Last Name | | Social Security Number / Account Number | | Age |
| HOUSEHOLD INFORMATION | | | | | | | |
| Total Number of People in Household | | | Number of People Claimed as Dependents on MI-1040 | | Number of People Contributing to Household Resources | | |
| Household resources include all income (taxable and nontaxable) received by all adult household members during the year, including income that might be exempt from federal adjusted gross income. Attach an explanation of circumstances if necessary. | | | | | | | |
| PART 2: EMPLOYMENT INFORMATION | | | | | | | |
| Attach copies of the three most recent pay stubs, earnings statements, etc., from each employer. | | | | | | | |
| Primary Taxpayer's Employer's Name | | | | Employer's Telephone Number | | Do you have an ownership interest in this business? | |
| Occupation | | Pay Frequency | Length of Employment with Employer (years) (months) | | <input type="checkbox"/> Yes <input type="checkbox"/> No | | |
| Employer's Address | | | City | | State | ZIP Code | |
| Spouse's Employer's Name | | | | Spouse's Employer's Telephone Number | | Does spouse have ownership interest in this business? | |
| Spouse's Occupation | | Spouse's Pay Frequency | Length of Employment with Employer (years) (months) | | <input type="checkbox"/> Yes <input type="checkbox"/> No | | |
| Spouse's Employer's Address | | | City | | State | ZIP Code | |
| PART 3: PERSONAL ASSET INFORMATION (INCLUDING SPOUSE) | | | | | | | |
| Use the most recent statement for each type of account, such as checking, savings, money market and online accounts, and stored value cards (e.g. a payroll card from an employer). Asset value is subject to adjustment by the Michigan Department of Treasury based on individual circumstances. Enter the total amount available for each of the following (if additional space is needed include attachments). NOTE: Any monthly loan payment should be reflected on line 5i of Part 4: Monthly Household Expense Information. | | | | | | | |
| CASH AND INVESTMENTS (DOMESTIC AND FOREIGN) | | | | | | | |
| Type of Account <input type="checkbox"/> Checking <input type="checkbox"/> Savings <input type="checkbox"/> Money Market / CD <input type="checkbox"/> Online Account <input type="checkbox"/> Stored Value Card <input type="checkbox"/> Cash | | | | | | | |
| Financial Institution Name | | | | | Value | | |
| Type of Account <input type="checkbox"/> Checking <input type="checkbox"/> Savings <input type="checkbox"/> Money Market / CD <input type="checkbox"/> Online Account <input type="checkbox"/> Stored Value Card <input type="checkbox"/> Cash | | | | | | | |
| Financial Institution Name | | | | | Value | | |
| If attaching a separate sheet listing additional bank accounts, record the total of those accounts here. | | | | | | | |

PART 4: MONTHLY HOUSEHOLD EXPENSE INFORMATION

Total allowable monthly expenses are calculated using the collection financial standards for the Michigan Department of Treasury for: housing and utilities; transportation; medical; food and clothing; minimum installment payments; and childcare and education.

Attach copies of the most recent statement from lender(s) on loans such as mortgages, second mortgages, vehicles, etc., showing minimum monthly payments, loan payoffs, and balances. Attach current billing statements showing total balance due and current payment due for all other expenses claimed.

1. Housing and Utilities

- 1a. Mortgage (if paying more than one mortgage, provide proof for all mortgages.) Enter the total of all payments here..... 1a.
- 1b. Rent..... 1b.
- 1c. Property Taxes (if not included in mortgage)..... 1c.
- 1d. Homeowner's/Renter's Insurance (if not included in mortgage)..... 1d.
- 1e. Utilities..... 1e.
- 1f. Telephone/Cell Phone/Cable TV/Internet..... 1f.
- 1g. Association Dues..... 1g.

1h.

2. Transportation — Number of Household Vehicles Owned

- 2a. Ownership (provide a copy of the lease/loan agreement)..... 2a.
- 2b. Operating Costs (including maintenance, repairs, insurance, fuel, registrations, licenses, inspections, parking, and tolls)..... 2b.
- 2c. Public Transportation..... 2c.

2d.

2d. Total Transportation. Add lines 2a through 2c

3. Out-of-Pocket Insurance/Medical Costs

- 3a. Health Insurance..... 3a.
- 3b. Life Insurance..... 3b.
- 3c. Medical Expenses..... 3c.

3d.

3d. Total Insurance/Medical Costs. Add lines 3a through 3c

4. Food and Clothing

- 4a. Groceries..... 4a.
- 4b. Personal (apparel, services, and personal care products)..... 4b.

4c.

4c. Total Food and Clothing. Add lines 4a through 4b.....

5. Installment Payments — Provide current billing statements as proof for all items in lines 5a-5i.

- 5a. Child Support..... 5a.
- 5b. Alimony..... 5b.
- 5c. Garnishment..... 5c.
- 5d. Other Delinquent Taxes..... 5d.
- 5e. 401(k) Loan Repayment..... 5e.
- 5f. Credit Cards..... 5f.
- 5g. Union Dues/Employment Cost..... 5g.
- 5h. Student Loans..... 5h.
- 5i. Other Monthly Installment Payments..... 5i.

5j.

5j. Total Installment Payments. Add lines 5a through 5i.....

6. Childcare and Education — Provide current billing statements as proof for all items in lines 6a and 6b.

- 6a. Childcare..... 6a.
- 6b. Tuition/Education..... 6b.

6c.

6c. Total Childcare and Education. Add lines 6a and 6b

7. Total monthly household expenses. Add lines 1h, 2d, 3d, 4c, 5j, and 6c

7.

Account Number

PART 5: MONTHLY HOUSEHOLD RESOURCES INFORMATION

Total household resources include all income (taxable and nontaxable) received by all adult household members during the year, including income that might be exempt from federal adjusted gross income. Net losses from business activity may not be used to reduce total household resources. This information is necessary for the Michigan Department of Treasury to accurately evaluate your circumstances.

Attach copies of the most recent statements from all other sources of income such as pensions, Social Security, rental income, interest and dividends (including any received from a related partnership, corporation, LLC, LLP, etc.), court order for child support, alimony, and rent subsidies.

Self-employed taxpayers: Complete line 3d based on a current profit and loss statement. Include that statement with this form.

1. Primary Taxpayer's Income

| | | |
|---|------------|----------------------|
| 1a. Wages (attach copies of the three most recent pay stubs) | 1a. | <input type="text"/> |
| 1b. Social Security (including Disability and Social Security income) ... | 1b. | <input type="text"/> |
| 1c. Pension(s)/Other Retirement Distribution..... | 1c. | <input type="text"/> |
| 1d. Unemployment | 1d. | <input type="text"/> |
| 1e. Government Assistance (cash/food)..... | 1e. | <input type="text"/> |
| 1f. Vendor Payments from the State of Michigan | 1f. | <input type="text"/> |
| 1g. Other Income (attach an explanation) | 1g. | <input type="text"/> |
| 1h. Total Primary Taxpayer's Income. Add lines 1a through 1g..... | 1h. | <input type="text"/> |

2. Spouse's Income

| | | |
|---|------------|----------------------|
| 2a. Wages (attach copies of the three most recent pay stubs) | 2a. | <input type="text"/> |
| 2b. Social Security (including Disability and Social Security income) ... | 2b. | <input type="text"/> |
| 2c. Pension(s)/Other Retirement Distribution..... | 2c. | <input type="text"/> |
| 2d. Unemployment | 2d. | <input type="text"/> |
| 2e. Government Assistance (cash/food)..... | 2e. | <input type="text"/> |
| 2f. Vendor Payments from the State of Michigan | 2f. | <input type="text"/> |
| 2g. Other Income (attach an explanation) | 2g. | <input type="text"/> |
| 2h. Total Spouse's Income. Add lines 2a through 2g..... | 2h. | <input type="text"/> |

3. Other Household Income

| | | |
|--|------------|----------------------|
| 3a. Interest and Dividends..... | 3a. | <input type="text"/> |
| 3b. Distributions (income from partnerships, S corporations, etc.)..... | 3b. | <input type="text"/> |
| 3c. Rental Income | 3c. | <input type="text"/> |
| 3d. Net Business Income (attach most recent profit and loss statement) | 3d. | <input type="text"/> |
| 3e. Combined Child Support Received | 3e. | <input type="text"/> |
| 3f. Alimony Received..... | 3f. | <input type="text"/> |
| 3g. Additional Sources of Income - not accounted for elsewhere on this form (attach an explanation)..... | 3g. | <input type="text"/> |
| 3h. Total Other Household Income. Add lines 3a through 3g..... | 3h. | <input type="text"/> |
| 4. Total Monthly Household Income. Add lines 1h, 2h, and 3h..... | 4. | <input type="text"/> |

PART 6: CERTIFICATION

Under penalty of perjury, I declare that I have examined this information, including accompanying documents, and certify to the best of my knowledge and belief, it is true, correct, and complete.

| | | |
|--|----------------|------------------|
| Primary Taxpayer's Signature | | Date |
| Spouse's Signature | | Date |
| Authorized Representative's Signature | | Date |
| Authorized Representative's Name (Print or Type) | Title/Position | Telephone Number |

NOTE: Attach an *Authorized Representative Declaration (Power of Attorney)* (Form 151) to designate a third party representative.