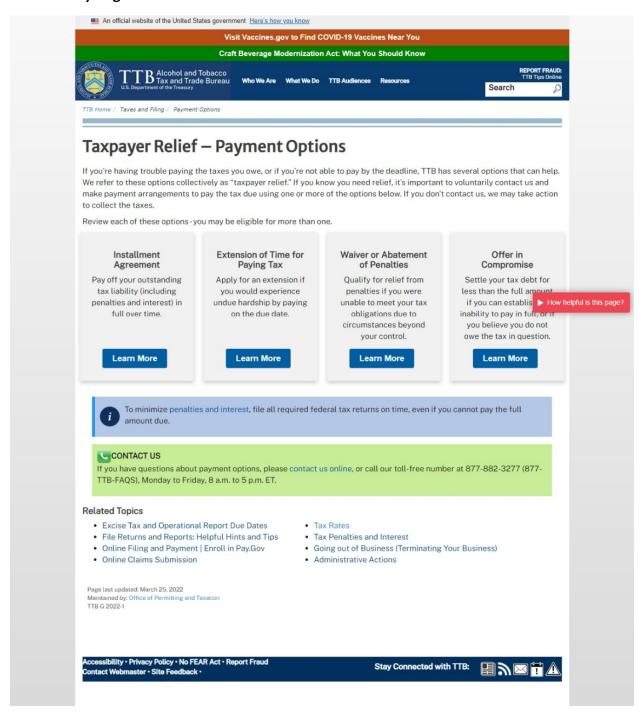
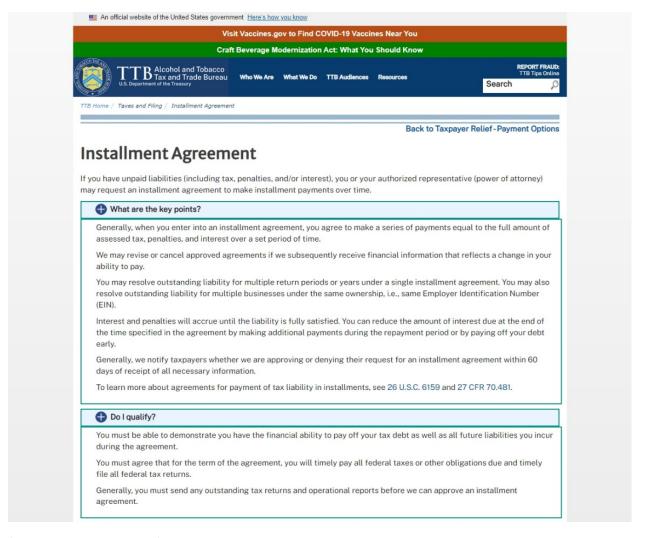
TTB G 2022-1, Taxpayer Relief - Payment Options

https://www.ttb.gov/tax-audit/taxpayer-relief-payment-options

Introductory Page:



Installment Agreement "Learn More" Page:



(Page continued below)



To start the process, complete TTB F 5600.31, Application for Installment Agreement.

Depending on the length of the agreement you seek, TTB generally requests:

Short-term Installment Agreement (12 months or less)

- · The three most recent months of statements for all company financial accounts, such as checking, savings, money market, brokerage, etc.
- . The three most recent months of statements for all real estate holdings and business assets with an encumbrance, such as a mortgage, lien, or other claim against the property by someone other than the owner.
- · Copies of your current debt/loan agreements.
- · Your latest balance sheet.

Long-term Installment Agreement (more than 12 months, generally up to 36 months)

- · Collection Information Statement (and any attachments required by that form)
 - o Individual taxpayers use TTB F 5600.17
 - Businesses use TTB F 5600.18
- · The three most recent months of statements for all company financial accounts, such as checking, savings, money market, brokerage, etc.
- · The three most recent months of statements for all real estate holdings and business assets with an encumbrance, such as a mortgage, lien, or other claim against the property by someone other than the owner.
- · Copies of your current debt/loan agreements.
- · Your latest balance sheet.
- · Your latest profit and loss or income statement.
- · Your last two federal (business) income tax returns

Mail the completed TTB F 5600.31, Application for Installment Agreement together with the applicable additional information, to:

Office of Permitting and Taxation

Alcohol and Tobacco Tax and Trade Bureau

550 Main St., Ste. 8002

Cincinnati, OH 45202-5215



All forms and documents must be signed by an individual who has legal authority to sign documents for the

- If signing authority or power of attorney forms are not already on file with TTB, you may send an amendment in Permits Online to have them added. (Note: If the amendment is pending when you send your request for an installment agreement, please reference the Permits Online tracking number.)
- · Alternatively, you may send Signing Authority or Power of Attorney forms together with your request for an installment agreement.

Similarly, we can only discuss a request with an individual who has power of attorney or signing authority on file with TTB that authorizes such communication.



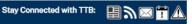
If you have questions about payment options, please contact us online, or call our toll-free number at 877-882-3277 (877-TTB-FAQS), Monday to Friday, 8 a.m. to 5 p.m. ET.

Related Topics

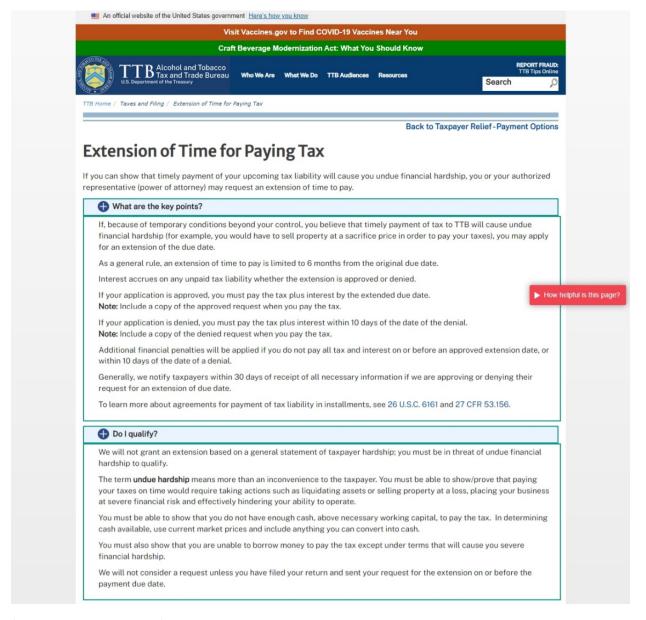
- Excise Tax and Operational Report Due Dates
- File Returns and Reports: Helpful Hints and Tips
- Online Filing and Payment | Enroll in Pay.Gov
- · Online Claims Submission
- Tax Rates
- · Tax Penalties and Interest
- Going out of Business (Terminating Your Business)
- Administrative Actions

Page last updated: April 8, 2022 Maintained by: Office of Permitting and Taxation TTB G 2022-1

sibility • Privacy Policy • No FEAR Act • Report Fraud ontact Webmaster · Site Feedback ·



Extension of Time for Paying Tax "Learn More" Page:



(Page continued below)

How do I apply?

In advance of the tax payment due date, complete TTB F 5600.38 Application for Extension of Time for Payment of Tax and gather the following supporting documentation:

- Statement of assets and liabilities as of the last day of the preceding month showing book and market values of assets and whether any securities are listed or unlisted.
- . Itemized list of receipts and disbursements for the three months before the tax is due.

Note: You must send a separate application form and supporting documentation for each tax return period for which you request an extension.

Pay.gov users

File your tax return electronically through Pay.gov on or before the due date.

Currently, you may not upload any documents in Pay.gov, so please mail TTB F 5600.38, Application for Extension of Time for Payment of Tax and the supporting documentation listed above on or before the tax payment due date date to:

Office of Permitting and Taxation

Alcohol and Tobacco Tax and Trade Bureau

550 Main St., Ste. 8002

Cincinnati, OH 45202-5215

We'll use the postmark date to determine eligibility for consideration.

On or before the due date, mail your tax return together with TTB F 5600.38 and the supporting documentation listed above

Alcohol and Tobacco Tax and Trade Bureau

P.O. Box 790353

St. Louis, MO 63179-0353

We'll use the postmark date to determine eligibility for consideration.

Note: Do not mail tax returns to Cincinnati.



All forms and documents must be signed by an individual who has legal authority to sign documents for the

- . If signing authority or power of attorney forms are not already on file with TTB, you may send an amendment in Permits Online to have them added. (Note: If the amendment is pending when you send your request for an extension of time for paying tax, please reference the Permits Online tracking number.)
- Alternatively, you may send Signing Authority or Power of Attorney forms together with your request for an installment agreement.

Similarly, we can only discuss a request with an individual who has power of attorney or signing authority on file with TTB that authorizes such communication.

CONTACT US

If you have questions about payment options, please contact us online, or call our toll-free number at 877-882-3277 (877-TTB-FAQS), Monday to Friday, 8 a.m. to 5 p.m. ET.

Related Topics

- File Returns and Reports: Helpful Hints and Tips
 Online Filing and Parameter Filing
- Online Filing and Payment | Enroll in Pay.Gov
- · Online Claims Submission
- TTB F 5000.24, Excise Tax Return
- TTB F 5000.25, Excise Tax Return Alcohol & Tobacco (Puerto Rico)

- Going out of Business (Terminating Your Business)
- Administrative Actions
- TTB F 5300.26, Federal Firearms & Ammunition Excise Tax Return
- TTB F 5630.5t Special Tax Registration & Return-Tobacco

Page last updated: April 8, 2022 Maintained by: Office of Permitting and Taxation TTB G 2022-1

sibility • Privacy Policy • No FEAR Act • Report Fraud ontact Webmaster • Site Feedback •

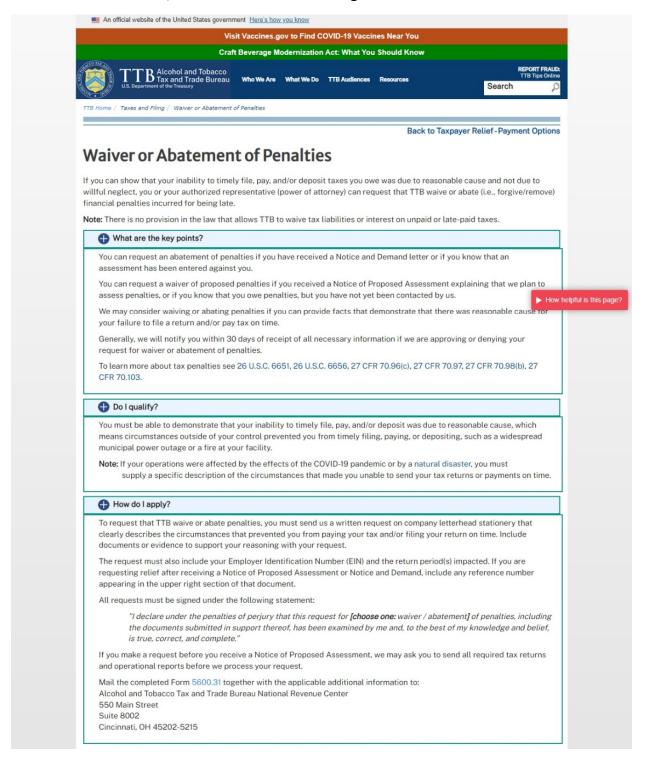
Stay Connected with TTB:



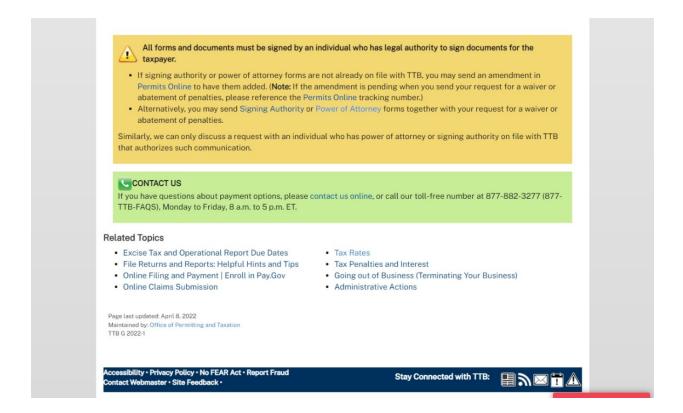




Waiver or Abatement of Penalties "Learn More" Page:

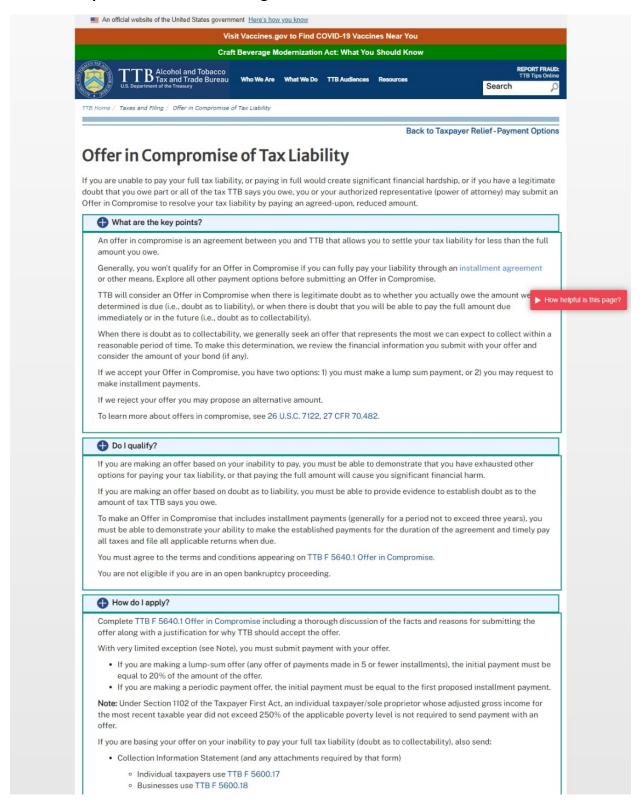


(Page continued below)



(Guidance continues below)

Offer in Compromise "Learn More" Page:



(Page continues below)

- · The three most recent months of statements for all company financial accounts, such as checking, savings, money market, brokerage, etc.
- · The three most recent months of statements for all real estate holdings and business assets with an encumbrance, such as a mortgage, lien, or other claim against the property by someone other than the owner.
- Copies of your current debt/loan agreements.
- · Your latest balance sheet.
- · Your latest profit and loss or income statement.
- · Your last two federal (business) income tax returns.

 $Mail\ the\ completed\ TTB\ F\ 5640.1, Offer\ in\ Compromise, with\ payment, and\ the\ additional\ information\ required\ if\ you\ are$ asserting doubt as to collectability to:

Office of Permitting and Taxation

Alcohol and Tobacco Tax and Trade Bureau

550 Main St., Ste. 8002

Cincinnati, OH 45202-5215



All forms and documents must be signed by an individual who has legal authority to sign documents for the taxpayer.

- · If signing authority or power of attorney forms are not already on file with TTB, you may send an amendment in Permits Online to have them added. (Note: If the amendment is pending when you send your request for an offer in compromise of tax liability, please reference the Permits Online tracking number.)
- · Alternatively, you may send Signing Authority or Power of Attorney forms together with your or request an offer in compromise of tax liability.

Similarly, we can only discuss a request with an individual who has power of attorney or signing authority on file with TTB that authorizes such communication.

CONTACT US

If you have questions about payment options, please contact us online, or call our toll-free number at 877-882-3277 (877-TTB-FAQS), Monday to Friday, 8 a.m. to 5 p.m. ET.

Related Topics

- Excise Tax and Operational Report Due Dates
- File Returns and Reports: Helpful Hints and Tips
 Online Filing and Payment | Enroll in Pay.Gov
 Going out of Business (Ter
- Online Filing and Payment | Enroll in Pay.Gov
- Online Claims Submission
- Tax Rates
- · Going out of Business (Terminating Your Business)
- Administrative Actions

Page last updated: April 8, 2022 Maintained by: Office of Permitting and Taxation TTB G 2022-1

sibility · Privacy Policy · No FEAR Act · Report Fraud

Stay Connected with TTB:



(Guidance document ends.)