

**Online Payment Agreement Resources**

(Please click each heading for more information)

[**Payment Plans, Installment Agreements**](https://www.irs.gov/individuals/payment-plans-installment-agreements)

If you have an overdue tax bill, an IRS installment agreement may be an option. An installment agreement is a payment plan that allows you to pay over time.

[**Online Payment Agreement (OPA) Application**](https://www.irs.gov/individuals/online-payment-agreement-application)

Most individual taxpayers can set up a short-term payment plan using the IRS’s Online Payment Agreement application.

[**Video - Online Payment Agreement Introduction**](https://www.irsvideos.gov/Individual/PayingTaxes/OPA)

This video explains the benefits of using the Online Payment Agreement application. Note:

*User fees for payment plans/installment agreements change effective Jan. 1, 2017. Up to date information on user fees is found on* [*IRS.gov - Payment Plans, Installment Agreements*](http://www.irs.gov/individuals/article/0,,id=243335,00.html) *page*.

[**Drop-in Articles: IRS offers convenient options for making payments**](https://www.irs.gov/pub/irs-utl/oc-payment-all-options.pdf)

Sample article for organizations to use to reach customers. Post the article on your websites and/or use in other communication vehicles to help your customers explore payment options.

[**IRS.Gov - Topic 202 Tax Payment Options**](https://www.irs.gov/taxtopics/tc202.html)

Find more information here on the various options available when you have a balance due or overdue tax bill.

**Contact:** SL name

**Phone:**

**Email:**

[Stakeholder Liaison Local Contacts](https://www.irs.gov/businesses/small-businesses-self-employed/stakeholder-liaison-local-contacts-1?_ga=1.199113897.781240715.1464726820)

**Issue Management Resolution System (IMRS):**IMRS is an internal IRS system that captures, develops and responds to significant national and local stakeholder issues. When stakeholders notify the IRS of concerns about systemic problems or IRS policies, practices and procedures, analysts research and respond to the issues. For additional information, see link to [IMRS](https://www.irs.gov/Businesses/Small-Businesses-&-Self-Employed/Issue-Management-Resolution-System-IMRS). Tax professionals should forward significant issues regarding IRS policies, practices and issues to their [Stakeholder Liaison (SL) Local Contacts](https://www.irs.gov/Businesses/Small-Businesses-&-Self-Employed/Stakeholder-Liaison-Local-Contacts-1)**.**

You may prefer to share ideas for reducing taxpayer burden directly with the Taxpayer Burden Reduction (TBR) Program using [Form 13285A, *Reducing Tax Burden on America’s Taxpayers*](https://www.irs.gov/pub/irs-pdf/f13285a.pdf?_ga=1.84998297.107722853.1436312210).