Installment Agreement Request

PLEASE READ:

- **DO NOT** submit this form if you are currently in bankruptcy, have unfiled state tax returns that are past due, have a pending offer in compromise with the Department, or your state tax liability has been assigned to a private collection agency. If your liability has been assigned to a private collection agency, contact that agency.
- **DO** try and submit this form electronically by visiting the Department's Georgia Tax Center at https://gtc.dor.ga.gov. Please note that you will not be able to submit an installment payment agreement request via the Georgia Tax Center if you have an active protest or appeal, are subject to a Department enforcement action, are in bankruptcy, have an accepted offer in compromise, or already have an active payment plan with the Department.
- **DO** enter the Letter ID in Line 1 if you received a notice from the Department showing an amount due.

Instructions for Form GA-9465, Installment Agreement Request

General Instructions

Purpose of Form

Use Form GA-9465 to request a monthly installment plan if you cannot pay the full amount you owe shown on your tax return (or on a notice we sent you). Generally, you can have up to 60 months to pay. Before requesting an installment agreement, you should consider other less costly alternatives, such as getting a bank loan or using available credit on a credit card.

Do not file this form if you are in bankruptcy or have a pending offer-in-compromise. If your tax liability has been assigned to a private collection agency, contact that particular agency for payment plan options.

How the Installment Agreement Works

We will usually let you know within 30 days after we receive your request whether it is approved or denied**. If we approve your request, you will receive a notice detailing the terms of the agreement. Please note that an additional $50 administration fee will be added to the first payment due.** You may qualify to pay a reduced fee of $25 if your income is less than $22,050.

You will also be charged interest and may be charged a late payment penalty on any tax not paid by its due date, even if your request to pay in installments is granted. Interest and any applicable penalties will be charged until the balance is paid in full. To limit interest and penalty charges, file your return on time and pay as much of the tax as possible with your return (or notice). All payments received will be applied to your account in the best interests of the State of Georgia.

Also, any refund due you in a future tax period may be applied against the amount you owe. If there remains a balance after the refund is applied, you are still required to make your regular monthly payments until the liability is paid in full. If the offset of your refund pays the assessment in full, we will cancel the automatic debit from your account. Any overpayment of your account will be refunded to you.

By approving your request, we agree to let you pay the tax you owe in monthly installments instead of immediately paying the amount in full. In return, you agree to make your monthly payments on time. You also agree to meet all your future tax liabilities. For example, this means that you must have enough withholding or estimated tax payments so that your income tax liability for future years is paid in full when you timely file your return. Your request for an installment agreement will be denied if all required tax returns have not been filed.

If a tax execution has already been recorded prior to the approval of the agreement, the Department will not initiate enforcement action against you to collect the outstanding tax debt. Upon default of the installment agreement, the Department may initiate all appropriate enforced collection activity. **The issuance of a tax execution will result in the imposition of an additional 20% collection fee that will be added to the tax liability.**

Payment Method

The Department of Revenue accepts payment by electronic funds withdrawal from your checking or savings account at a bank or other financial institution.

Modification of an Installment Agreement

After an installment agreement is approved, you may submit a request to modify the original agreement. **If the modification is approved, the Department will charge you a $50 administration fee.** You may qualify to pay a reduced administrative fee of $25 if your income is less than $22,050. You must comply with the existing agreement while the Department considers your request to modify the agreement.

Termination of an Installment Agreement

If you do not make your payments on time or do not pay any balance due on a return you file later, you will be in default on your agreement and we may take enforcement actions, such as the filing of a state tax execution or a levy or garnishment action, to collect the entire amount you owe.

Print Clear

Form **GA-9465** (Rev. 07/15/25)

2623504016

MAIL TO:

Georgia Department of Revenue
Processing Center
PO Box 105596
Atlanta, GA 30374-0396

Georgia Department of Revenue

Installment Agreement Request

1. If you received a notice showing an amount due, please enter the Letter ID number listed on the notice (if available): L ☐☐☐☐☐☐☐☐☐

2. ▶ **Check tax type and enter the related tax identification number and tax periods at issue:**

☐ Individual Income Tax	SSN: ☐☐☐-☐☐-☐☐☐☐	☐ Corporate Income Tax	FEIN: ☐☐-☐☐☐☐☐☐☐
☐ Sales and Use Tax	STN: ☐☐☐☐☐☐☐☐☐	☐ IFTA Fuel Tax	IFTA: GA ☐☐☐☐☐☐☐☐☐☐
☐ Withholding Tax	WTN: ☐☐☐☐☐☐☐-☐☐	☐ Other _____	TAX ID: ☐☐☐☐☐☐☐☐☐☐

▶ **Enter tax periods at issue:**

3.

Taxpayer's First Name	Middle Initial	Last Name	Social Security Number
If a joint liability, Spouse's First Name	Middle Initial	Last Name	Social Security Number
Business Name (use if business is requesting installment payment agreement)			Federal Employer Identification No.
Taxpayer's Mailing Address	City	State ZIP	Phone Number

4. Enter the total amount you owe as shown on your tax return or notice: _____

5. Enter the total number of months subject to the installment payment agreement, **not to exceed 60 months**: SELECT

6. Enter the amount you will pay each month (must be at least $25.00):

7. Enter the day (1st to 28th) your monthly payment will be debited from your bank account: SELECT

8. All payments must be made by electronic funds withdrawal from your checking account. Complete the following information:

Name of Financial Institution	Address	City	State	ZIP

▶ **a.** Routing Number: ☐☐☐☐☐☐☐☐☐ ☐ **Checking** ☐ **Savings**

▶ **b.** Account Number: ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

9. **I hereby waive all rights of any additional notice or appeal concerning the assessment and collection of any part or all of the tax liability to be paid by means of this installment payment agreement request. I specifically waive the 45 day period to contest any notice of proposed assessment issued under O.C.G.A. § 48-2-46 and the right to appeal any final assessment notice issued under O.C.G.A § 48-2-47.**
I authorize the Georgia Department of Revenue and its designated financial agent to initiate a monthly ACH electronic funds withdrawal entry to the financial institution account indicated above for payments of the state taxes owed and the financial institution to debit the entry to this account. I also authorize the financial institutions involved in the processing of electronic payments of taxes to receive confidential information necessary to answer inquires and resolve issues related to those payments. By mutual agreement, it is understood that any tax refund, state or federal, will be applied through offset to the liability included in this payment agreement request until such is fully paid and satisfied. **Your signature acknowledges that you have waived all rights of any additional notice, refund, or appeal concerning the assessment and collection of any part or all of the tax liability to be paid by means of this installment payment agreement request.**

Your Printed Name		Spouse's Printed Name *(if a joint return, both must sign)*	
Your Signature	Date	Spouse's Signature *(if a joint return, both must sign)*	Date

Specific Instructions

To avoid processing delays,

• Provide all requested information. If you are making this request for a joint tax return, show the names and social security numbers (SSNs) in the same order as on your tax return. If you are making this request for a business, show the name of the person responsible for paying any sales or withholding taxes and the related social security numbers on line 3.

Line 1
If you received a notice from the Department showing an amount due, enter the Letter ID listed on the notice. Doing so will help the Department process your request.

Line 2
Check the box to identify the tax type for the installment payment agreement request and the corresponding tax identification number.

Line 4
Enter the total amount you owe as shown on your tax return or notice.

Line 5
Enter the total number of months subject to the **installment payment agreement not to exceed 60 months.**

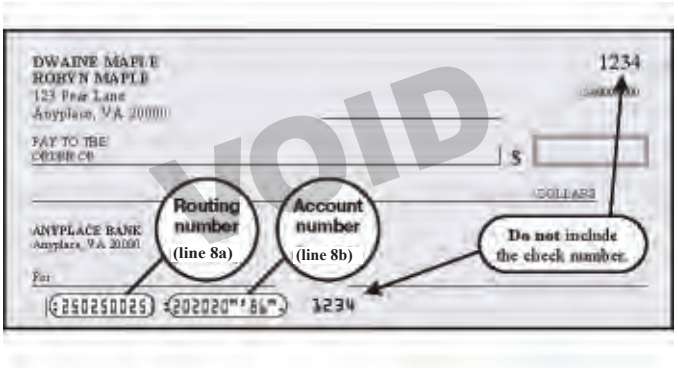
Line 6
Enter the amount you can pay each month. Interest and penalties will continue to accrue until you pay in full. The minimum payment allowed is $25.00.

Line 7
Enter the day your monthly payment will be debited from your bank account (1st to the 28th).

Line 8
In order to pay by electronic funds withdrawal from your checking account at a bank or other financial institution (such as mutual fund, brokerage firm, or credit union), you must fill in all information requested in line 8. Check with your financial institution to make sure that an electronic funds withdrawal is allowed and to get the correct routing and account numbers. Attach a blank check to your installment payment request and mark "VOID" across the front.

Line 8a
The routing number must be nine digits. The first two digits of the routing number must be 01 through 12 or 21 through 32. Use a check to verify the routing number. On the sample check on this page, the routing number is 250250025. But if your check is payable through a financial institution do not use the routing number on that check. Instead, contact your financial institution for the correct routing number. **Do not use the routing number indicated on your deposit slip**.

Line 8b
The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. On the sample check below, the account number is 20202086. Do not include the check number.



Line 9
You (or in the case of a business, the person responsible for remitting payments) must sign the statement. This signature authorizes the Georgia Department of Revenue to use the information on this form to make monthly withdrawals from the account listed in Line 8. This authorization remains in force until the Department receives written notification from you. ***Your signature also acknowledges that you have waived all rights of any additional notice, refund, or appeal concerning the assessment and collection of any part or all of the tax liability to be paid by means of this installment agreement request.***