We request the NFTL not be filed as part of the installment agreement.

**5.12.9.3.2.1 (09-06-2019)** **Special Provisions for Direct Debit Installment Agreements**

1. The total tax liability will be fully paid in 60 months or the agreement will be fully paid prior to the Collection Statute Expiration Date (CSED), whichever comes first.

**Note:** For liabilities consisting of multiple assessments with different CSEDs, the agreement must fully pay each assessment before its respective CSED or within 60 months, whichever comes first.

**Note:** Use Integrated Data Retrieval System (IDRS) Command Code (CC) ICOMP) to determine the pay off time frame. (See IRM 5.14, *Installment Agreements*.)

1. The taxpayer requests the withdrawal in writing. Form 12277, *Application for Withdrawal of Filed Form 668(Y), Notice of Federal Tax Lien*, is the preferred format for the taxpayer’s request; however, any written request that provides sufficient information may by used for processing. (See *IRM 5.12.9.4*, *Taxpayer Requests for Withdrawal*.)
2. The taxpayer did not previously have a withdrawal of NFTL for any of the modules included in the DDIA (e.g., TC 583 dc 03 on module). This excludes previous withdrawals for improper filing under IRC § 6323(j)(1)(A) (e.g., TC 583 dc 02 on module).

**5.12.9.3.3 (09-06-2019)** **Withdrawal Will Facilitate Collection**

1. A withdrawal facilitates collection if withdrawing the NFTL will result, either immediately or in the future, in a greater amount being collected by the IRS than had the NFTL been maintained (IRC § 6323(j)(1)(C)).