

Internal Revenue Code Section 6159(c)

Agreement for payment of tax liability in installments

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 (c) Secretary required to enter into installment agreements in certain cases.

In the case of a liability for tax of an individual under subtitle A, the Secretary shall enter into an agreement to accept the full payment of such tax in installments if, as of the date the individual offers to enter into the agreement-

(1) the aggregate amount of such liability (determined without regard to interest, penalties, additions to the tax, and additional amounts) does not exceed \$10,000;

(2) the taxpayer (and, if such liability relates to a joint return, the taxpayer's spouse) has not, during any of the preceding 5 taxable years-

(A) failed to file any return of tax imposed by subtitle A;

(B) failed to pay any tax required to be shown on any such return; or

(C) entered into an installment agreement under this section for payment of any tax imposed by subtitle A,

(3) the Secretary determines that the taxpayer is financially unable to pay such liability in full when due (and the taxpayer submits such information as the Secretary may require to make such determination);

(4) the agreement requires full payment of such liability within 3 years; and

(5) the taxpayer agrees to comply with the provisions of this title for the period such agreement is in effect.

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