



correspondence, to make the check or money order made payable to "United States Treasury." For the check annotation information see *IRM 21.3.12.4.1(7), Can Full Pay Balance Due Now (Payoff within 1 to 10 days)*.

- E. If verbally providing the mailing address. See [http://serp.enterprise.irs.gov/databases/who-where.dr/where\\_to\\_file.htm](http://serp.enterprise.irs.gov/databases/who-where.dr/where_to_file.htm) for the correct mailing address.

**Note:**

If sending Letter 681C, the mailing address and check annotation information is contained in the letter. It is not necessary to verbally provide the detailed information listed above.

- 9. If there are any accounts with balances showing on IMFOLI but there is no TXMOD available, the accounts are either in status 53, TC 530 present, or 23. Input the CC IAGRE prior to using CC MFREQ to create the accounts on IDRS. If there are other balances on the account the IA will have to be input as an un-assessed module. This will allow the MFREQ'd accounts to be added into the agreement after the accounts return to IDRS. See *IRM 21.3.12.5.5, Adding a New Module to an Existing or Defaulted Agreement*, for information on the input an unassessed module. If the only modules involved in the agreement are in status 23 or 53, and they are not current on IDRS, you must reverse the TC 530 or CC MFREQ the status 23 accounts. Create an in-house Form 4442 referral to have the full pay agreement input once the accounts return to IDRS.