

Department of the Treasury

Date of this Letter: MAY 26 2022

INTERNAL REVENUE SERVICE
AMC-Stop 880
PO Box 30834
Memphis, TN 38130-0834

Person to Contact:
Angela Johnson
Employee #:100201604
Phone#:844-398-5025 EXT.
7:30AM-4:00PM Mon-Fri

Taxpayer ID#:***-**
Offer Number:1001665295

Delmy S

Dear Delmy S

We have accepted the offer in compromise you signed and dated on 04/26/2021, as modified by an addendum dated 04/15/2022. The acceptance date is the date of this letter and our acceptance is subject to the terms and conditions on the enclosed Form 656, Offer in Compromise.

We applied \$576.00 as payment toward your accepted offer. The last payment we received was for \$376.00 on 04/19/2022.

The conditions of the offer require you to timely file and pay all required taxes for five tax years (including any extensions). This requirement begins on the date of this letter.

Effective November 1, 2021, for offers accepted on or after this date, the IRS will not offset refunds and credits to the tax years you listed in Form 656. If applicable, you may receive any refund or credit that you are entitled to after the acceptance date of this offer. If you want your refund or credit applied to your offer amount or your liability instead of issued to you, you must contact the person listed at the top of this letter. Any refunds or credits prior to the offer acceptance date will be applied to your liability, not to your accepted offer. If we filed a Notice of Federal Tax Lien against you, we will release it when you pay the offer in full. If you make the final payment by credit or debit card, we won't be able to release the Notice of Federal Tax Lien for up to 120 days from the date of the credit or debit payment.

If you are required to make any payments under this agreement, make your check or money order payable to the United States Treasury. Write "offer payment" on the check, include your social security number or employer identification number on the payment and send it to:

Internal Revenue Service
P.O. Box 219982
Kansas City, MO 64121

continued on next page

Section 3

Reason for Offer

Doubt as to Collectibility - I do not have enough in assets and income to pay the full amount.

Exceptional Circumstances (Effective Tax Administration) - I owe this amount and have enough in assets and income to pay the full amount, but due to my exceptional circumstances, requiring full payment would cause an economic hardship or collection of the full liability would undermine public confidence that the tax laws are being administered in a fair and equitable manner. I am submitting the written narrative below explaining my circumstances.

Explanation of Circumstances (Add additional pages, if needed) - The IRS understands that there are unplanned events or special circumstances, such as serious illness, where paying the full amount or the minimum offer amount might impair your ability to provide for yourself and your family. If this is the case and you can provide documentation to prove your situation, then your offer may be accepted despite your financial profile. If applicable, describe your special circumstances below and attach appropriate documents to this offer application.

Doubt as to collectibility, I do not have sufficient income or assets to full pay the amount due. Requiring full amount would cause hardship and effect my ability to care for myself and my family as I am the sole provider. Please accept this offer and allow a fresh start.

Section 4

Payment Terms

Check one of the payment options below to indicate how long it will take you to pay your offer in full. You must offer more than \$0. The offer amount should be in whole dollars only.

Lump Sum Cash

Check here if you will pay your offer in 5 or fewer payments within 5 or fewer months from the date of acceptance:

Enclose a check for 20% of the offer amount (waived if you met the requirements for Low-Income Certification) and fill in the amount(s) of your future payment(s).

Total offer amount	-	20% Initial payment	=	Remaining balance
\$ 1,000	-	\$ 200	=	\$ 800
You may pay the remaining balance in one payment after acceptance of the offer or up to five payments, but cannot exceed 5 months.				
Amount of payment \$		payable within		Month after acceptance
Amount of payment \$		payable within	2	Months after acceptance
Amount of payment \$		payable within	3	Months after acceptance
Amount of payment \$		payable within	4	Months after acceptance
Amount of payment \$	800	payable within	5	Months after acceptance

Periodic Payment

Check here if you will pay your offer in full in 6 to 24 months

Enter the amount of your offer \$ _____

Note: The total months may not exceed a total of 24, including the first payment. Your first payment is considered to be month 1; therefore, the remainder of the payments must be made within 23 months for a total of 24.

Enclose a check for the first month's payment (waived if you met the requirements for the Low-Income Certification).

The first monthly payment of \$ _____ is included with this offer then \$ _____ will be sent in on the _____ day of each month thereafter for _____ months with a final payment of \$ _____ to be paid on the _____ day of the _____ month.

You must continue to make these monthly payments while the IRS is considering the offer (waived if you met the requirements for Low-Income Certification). Failure to make regular monthly payments until you have received a final decision letter will cause your offer to be returned with no appeal rights.

IRS Use Only

Attached is an addendum dated (insert date) 04/15/2022 setting forth the amended offer amount and payment terms.