



Department of the Treasury
Internal Revenue Service

Appeals Office

600 Arch Street

Room 6448

Philadelphia, PA 19106

Date:

APR 24 2019

Person to contact:

Name:

Employee ID Number: 100

Phone:

Fax:

Hours: 8:00 - 3:00 EST

Re:

Offer in Compromise

Tax periods ended:

COPY

Dear ¹ Garver:

We accepted your offer in compromise signed and dated by you on 4/14/2018 and as modified by an addendum or amended Form 656, Offer in Compromise, dated 2/7/2019 . The date of acceptance 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 a total of \$636.00 as payment toward the accepted offer amount listed on the enclosed Form 656, Offer in Compromise. We received the last payment on 2/11/2019 in the amount of \$536.00.

Please note that the conditions of the offer require you to comply with all provisions of the internal revenue law for five years, beginning from the date of this letter. During this period, which includes any extensions, you must timely file and pay all required taxes.

If you are required to make payments under this agreement, include your name, taxpayer identification number, address, and the tax years covered by this agreement on your check. Make your check or money order payable to the United States Treasury and send it to:

IRS - OIC
P.O. Box 24015
Fresno, CA 93779

You must promptly notify the IRS of any change in your address or marital status. That way we'll have the correct address to advise you of your offer status.

If you fail to meet any of the terms and conditions of the offer, the IRS may issue a notice to default the agreement. If the offer defaults, the original tax including all penalties and interest will be due. After issuance of the notice the IRS may:

- Immediately file suit to collect the entire unpaid balance of the offer.
- Immediately file suit to collect an amount equal to the original amount of the tax liability as liquidating damages, minus any payments already received under the terms of this offer.
- Disregard the amount of the offer and apply all amounts already paid under the offer against the original amount of the tax liability.

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 a written narrative 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.

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
\$	3,180	-	\$ 636	=	\$ 2,544

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 \$	636	payable within	1	Month after acceptance
Amount of payment \$	636	payable within	2	Months after acceptance
Amount of payment \$	636	payable within	3	Months after acceptance
Amount of payment \$	636	payable within	4	Months after acceptance
Amount of payment \$	0	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 a total of _____ 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 will cause your offer to be returned with no appeal rights.

IRS Use Only

Attached is an addendum dated (insert date) _____ setting forth the amended offer amount and payment terms.