



Department of the Treasury  
Internal Revenue Service  
Independent Office of Appeals  
333 East River Dr., Suite 200  
East Hartford, CT 06108

Date: 10/7/2022

Person to contact:

Name: [REDACTED]

Employee ID Number: [REDACTED]

Phone: [REDACTED]

Fax: [REDACTED]

Hours: 8:00 AM to 4:30 PM EST

Re:

Offer in Compromise

Tax periods ended:

Forms 1040: 12/2009 12/2010

12/2011 12/2012 12/2013 12/2016

12/2017 12/2018 12/2019

STEPHEN [REDACTED]  
[REDACTED]

Dear Stephen [REDACTED]

We accepted your offer in compromise signed and dated by you on 08/20/2020 and as modified by an addendum or amended Form 656, Offer in Compromise, dated 05/12/2022. 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 \$735.20 as payment toward the accepted offer amount listed on the enclosed Form 656, Offer in Compromise. We received the last payment on 05/17/2022 for \$535.20.

The IRS will not offset refunds and credits to the tax years you listed on Form 656. If applicable, we may issue any refund or credit you're entitled to after the acceptance date of this offer. If you want your refund or credit applied to your offer amount or liability, instead of issued to you, you must call the telephone number shown at the bottom of this letter. We'll apply any refunds or credits preceding the offer acceptance date to your liability, not to your accepted offer amount.

If we filed a Notice of Federal Tax Lien on your account, we'll release it when you pay the offer amount in full. If you pay the final payment with a credit or debit card, we cannot release the Notice of Federal Tax Lien for up to 120 days from the date of the credit or debit payment.

The offer conditions require you to follow all internal revenue law provisions for five years, beginning from the date of this letter. During this period, which includes any extensions, you must timely file all required tax returns and pay all required taxes.

If you're required to make payments under this agreement, make your check or money order payable to the United States Treasury. Include your name, taxpayer identification number, address, and the tax periods covered by this agreement on your payment and send it to:

IRS - OIC

P.O. Box 219982

Kansas City, MO 64121

Promptly notify the Internal Revenue Service (IRS) of any marital status or address change so we can advise you of your offer status.

If you fail to meet any offer terms and conditions, the IRS may issue a notice to default the agreement. If the offer defaults, the original tax, including all penalties and interest accrued prior to and during the offer period, will be due. After issuing 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, minus any payments already received under the terms of this offer.
- Disregard the offer amount and apply all previous offer payments against the original amount of tax liability.
- File a suit, a lien (if not previously filed), or levy to collect the original amount of the tax liability, including interest and penalties, minus any payments already received under the terms of this offer.

Our office will send your case to the centralized Offer in Compromise location in Memphis, TN for processing. It's your responsibility to keep a payment record and to monitor the remaining balance due of the offer terms. We'll apply any payments in excess of your offer amount toward your liability.

If you're unsure of your final payment amount, or have other questions, you can contact the IRS at 844-398-5025.

Sincerely,



Eric S Feinman  
Appeals Team Manager

Enclosures:  
Form 656  
IRS Appeals Survey  
cc: Rajneet Kaur

05/02/2022 6:46:22 PM -0400 IRS

PAGE 2 OF 4

Form <b>14640</b> (December 2020)	Department of the Treasury-Internal Revenue Service <b>Addendum to Form 656</b>
--------------------------------------	--

**Part 1.**

The purpose of this addendum is to amend the below offer amount I/we are offering to pay and/or to specify the payment terms if the offer is accepted.

Taxpayer name STEPHEN [REDACTED]	Offer number [REDACTED]
Primary Taxpayer SSN/EIN (last 4 digits) [REDACTED]	Secondary Taxpayer SSN/EIN (last 4 digits) [REDACTED]

I/we submitted an offer dated 08/20/2020 in the amount of \$ 1000.00  
 for the type of tax Individual Income Tax Form 1040 for the following tax periods 2009 2010 2012 2013 2016  
2017 2018 2019 2014

I understand that I retain the right to pay the offer amount sooner than the terms listed below.

**Part 2. Revised Offer in Compromise Payment—Lump Sum Cash Offer Terms**

Lump sum cash offer of \$ 3678.00 with \$ 200.00 paid with the offer and \$ 535.20  
 paid with any amended Form 656 and/or this addendum. The remaining balance of \$ 2940.80 to be paid as follows:

- A. \$ 2940.80 payable within 5 month after acceptance
- B. \$ \_\_\_\_\_ payable within \_\_\_\_\_ months after acceptance
- C. \$ \_\_\_\_\_ payable within \_\_\_\_\_ months after acceptance
- D. \$ \_\_\_\_\_ payable within \_\_\_\_\_ months after acceptance
- E. \$ \_\_\_\_\_ payable within \_\_\_\_\_ months after acceptance

**Part 3. Revised Offer in Compromise Payment—Periodic Payment Offer Terms**

Periodic payment offer of \$ \_\_\_\_\_ to be paid within \_\_\_\_\_ months with \$ \_\_\_\_\_ paid with the offer. The amount paid with any amended Form 656 and/or this addendum is \_\_\_\_\_. The amount already paid in periodic payments is \$ \_\_\_\_\_. The remaining balance of \$ \_\_\_\_\_ to be paid as follows:  
 \$ \_\_\_\_\_ will be sent beginning on the \_\_\_\_\_ day of the month \_\_\_\_\_ (Jan-Dec) \_\_\_\_\_ (Year) and then  
 \$ \_\_\_\_\_ will be sent on the \_\_\_\_\_ of each month for \_\_\_\_\_ months with a final payment of \$ \_\_\_\_\_  
 to be paid on the \_\_\_\_\_ day of the \_\_\_\_\_ month.

**Part 4. Reason for the Offer**

- Doubt as to Collectibility**  
 IRS has determined that I have insufficient assets and income to pay the full amount.
- Exceptional Circumstance (Effective Tax Administration)**  
 IRS has determined that I owe this amount and have sufficient assets to pay the full amount, but due to my exceptional circumstances, requiring full payment would cause an economic hardship or would be unfair and inequitable.

Date <u>05/12/2022</u>	Signature of Taxpayer/Authorized Corporate Officer [REDACTED]
Date	Signature of Taxpayer/Authorized Corporate Officer