

Department of the Treasury

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

Date of this Letter:

AUG 26 2021

Person to Contact:  
Angela Johnson  
Employee #:100201604  
Phone#:(901)707-4474 EXT.  
7:30AM-4:00PM Mon-Fri

Taxpayer ID#.  
Offer Number:

ARTHUR

Dear Arthur C [REDACTED],

We have accepted the offer in compromise you signed and dated on 01/11/2021. The acceptance date is the date of this letter and acceptance is subject to the terms and conditions on the enclosed Form 656, Offer in Compromise.

We applied \$100.00 as payment toward your accepted offer. The last payment we received was for \$100.00 on 01/14/2021.

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.

Under the conditions of the offer, we will keep any refunds or credits you may be entitled to for 2021 or for earlier tax years, including refunds you may be entitled to receive in 2022 for any overpayments you made toward tax year 2021 or earlier tax years. We will apply any refunds or credits 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

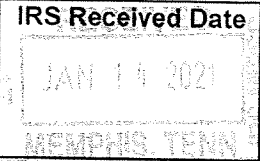
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# Offer in Compromise

**To: Commissioner of Internal Revenue Service**

In the following agreement, the pronoun "we" may be assumed in place of "I" when there are joint liabilities and both parties are signing this agreement.

I submit this offer to compromise the tax liabilities plus any interest, penalties, additions to tax, and additional amounts required by law for the tax type and period(s) marked in Section 1 or Section 2 below.



Did you use the Pre-Qualifier tool located on our website at [http://irs.treasury.gov/oic\\_pre\\_qualifier/](http://irs.treasury.gov/oic_pre_qualifier/) prior to filling out this form

Yes  No

**Note:** The use of the Pre-Qualifier tool is not mandatory before sending in your offer. However, it is recommended.

Include the \$205 application fee and initial payment (*personal check, cashier's check, or money order*) with your Form 656 unless you qualify for the Low-Income Certification. You must also include the completed Form 433-A (OIC) and/or Form 433-B (OIC) and supporting documentation. You should fill out either Section 1 or Section 2, but not both, depending on the tax debt you are offering to compromise.

## Section 1 Individual Information (Form 1040 Filers)

If you are a 1040 filer, an individual with personal liability for Excise tax, individual responsible for Trust Fund Recovery Penalty, self-employed individual, individual personally responsible for partnership liabilities, and/or an individual who operated as a disregarded single member Limited Liability Company (LLC) taxed as a sole proprietor prior to 2009 you should fill out Section 1.

Your first name, middle initial, last name

Arthur C

Social Security Number (SSN)

If a joint offer, spouse's first name, middle initial, last name

Social Security Number (SSN)

Your home physical address (*street, city, state, ZIP code, county of residence*)

Your home mailing address (*if different from above or post office box number*)

NA

Is this a new address

Yes  No

If yes, would you like us to update our records to this address

Yes  No

Your Employer Identification Number (*if applicable*)

## Individual Tax Periods (If Your Offer is for Individual Tax Debt Only)

1040 Income Tax-Year(s) 2006, 2008, 2009, 2010, 2011, 2013, 2014

Trust Fund Recovery Penalty as a responsible person of (*enter business name*) \_\_\_\_\_  
for failure to pay withholding and Federal Insurance Contributions Act taxes (Social Security taxes), for period(s) ending \_\_\_\_\_

941 Employer's Quarterly Federal Tax Return - Quarterly period(s) \_\_\_\_\_

940 Employer's Annual Federal Unemployment (FUTA) Tax Return - Year(s) \_\_\_\_\_

Other Federal Tax(es) [specify type(s) and period(s)] \_\_\_\_\_

**Note:** If you need more space, use attachment and title it "Attachment to Form 656 dated \_\_\_\_\_." Make sure to sign and date the attachment.

**Warning:** The IRS will not compromise any amounts of restitution assessed by the IRS. Any liability arising from restitution is excluded from this offer. Also, the IRS will not compromise any liability for which an election under IRC § 965(i) is made; such liabilities are excluded from this offer. Any offer containing a liability for which payment is being deferred under IRC § 965(h)(1) can only be processed for investigation if an acceleration of payment under section 965(h)(3) and the regulations thereunder has occurred and no portion of the liability to be compromised resulted from entering into a transfer agreement under section 965(h)(3).

**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 and assets to full pay the amount owed as it would cause hardship. 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
\$ 500	- \$	100	= \$	400
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 \$	400	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) \_\_\_\_\_ setting forth the amended offer amount and payment terms.