

Department of the Treasury

Date of this Letter: SEP 03 2020

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

Person to Contact:
Eureka McKay
Employee #:1000867365
Phone#:(844)398-5025 EXT.
8:00AM-8:00PM Mon-Fri

Taxpayer ID#
Offer Number:

BRIAN M

Dear Mr.

We have accepted the offer in compromise you signed and dated on 10/06/2019. 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 05/05/2020.

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 2020 or for earlier tax years, including refunds you may be entitled to receive in 2021 for any overpayments you made toward tax year 2020 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 and send it to:

Internal Revenue Service
P.O. Box 24015
Fresno, CA 93779

continued on next page

Please send all other correspondence to:

Internal Revenue Service
PO Box 77
Memphis, TN 38101-0077

You must promptly notify us of any change in your address or marital status to ensure we can communicate with you about the status of your offer.

If you have submitted a joint offer with your spouse or former spouse and you are meeting or have met all the conditions of your offer agreement, but your spouse or former spouse does not meet the conditions of the offer agreement, your offer will not default.

If you fail to meet any of the terms and conditions of the offer, we will issue a notice to default the agreement. If the offer defaults, the original tax, including all penalties and interest will be due immediately. If we issue the default notice, we 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.
- File suit or levy to collect the original amount of the tax liability.

If you have any questions, you can contact the person listed at the top of this letter.

Sincerely,



Ms. W. Ivy
SE Offer Examiner Manager

Enclosure
cc:POA

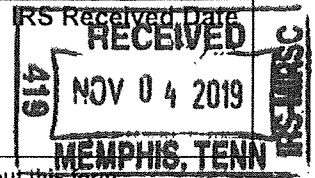
SB Letter 5483 Accept (AOIC) (1-2015)

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/ 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 \$186 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 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 Brian M	Social Security Number (SSN)
If a joint offer, spouse's first name, middle initial, last name	Social Security Number (SSN)
Your home physical address (<i>street, city, state, ZIP code, county of residence</i>)	

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

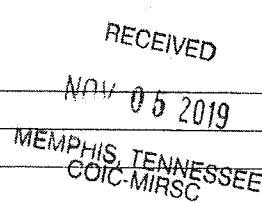
Is this a new address

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) 2001, 2004, 2006, 2007, 2008, 2009, 2013, 2014, 2011, 2012, 2017 ^{IF APPLIC} FH

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)] _____

If you need more space, use attachment and title it "Attachment to Form 656 dated _____." Make sure to sign and date the

offer. Do not promise any amounts of restitution assessed by the IRS. Any liability arising from restitution is excluded

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

I do not have enough income and assets to pay the full amount. 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
\$ 100	- \$		= \$	100
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 \$	20	payable within	1	Month after acceptance
Amount of payment \$	20	payable within	2	Months after acceptance
Amount of payment \$	20	payable within	3	Months after acceptance
Amount of payment \$	20	payable within	4	Months after acceptance
Amount of payment \$	20	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 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.