

Department of the Treasury

Internal Revenue Service
Centralized OIC
PO Box 9011 Stop 682
Holtzville, NY 11742

Date of this letter, **AUG 01 2023**

Person to Contact:

Christopher [REDACTED]
Employee # [REDACTED]
Phone# [REDACTED] EXT
08:00am-08:00pm Mon-Fri

Taxpayer ID# [REDACTED]
Offer Number [REDACTED]

STEVEN [REDACTED]

We have accepted the offer in compromise you signed and dated on 04/21/2023, as modified by an addendum dated 05/25/2023. 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.

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

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Internal Revenue Service
PO Box 9006
Holtsville, NY 11742-9006

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.

It is your responsibility to keep a record of payments and to monitor the remaining balance due of the offer terms. If you are unsure of your final payment amount, please call the number above to confirm the amount due prior to sending your final payment. Any overpayments will be kept and applied toward your liability.

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

Annexely,
F. Cicerelli

Mr. F. Cicerelli
Offer Manager

Enclosure
Copy of Form 656
cc: POA

WI Letter 5483 Accept (AOIC) (11-2021)

Addendum to Form 656

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

I/We submitted an offer dated 4/21/2023 in the amount of \$ 1.00 for the type of tax 1040 for the following tax periods 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, and 2019.

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 \$ 1.00 with \$ 0.00 paid with the offer and \$ 0.00 paid with any amended Form 656 and/or this addendum. The remaining balance of \$ 1.00 to be paid as follows:

- A. \$ 0 payable within 1 month after acceptance
- B. \$ 0 payable within 2 months after acceptance
- C. \$ 0 payable within 3 months after acceptance
- D. \$ 0 payable within 4 months after acceptance
- E. \$ 1.00 payable within 5 months after acceptance

Part 3. Revised Offer in Compromise Payment—Periodic Payment Offer Terms (Not to exceed 24 months)

Periodic payment offer of \$ _____ with \$ _____ paid with the offer and \$ _____ paid in subsequent payments. The remaining balance of \$ _____ to be paid as follows:
\$ _____ with this addendum and then \$ _____ will be paid on the (Pick number 1-28) _____ day of each month thereafter for _____ months with a final payment of \$ _____ to be paid on the _____ day of the _____ month.

Note: If you requested and qualified for low-income certification on Form 656, no payment is required with this addendum.

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)**
I owe this amount and have enough in assets and income to pay this liability in full, but due to my special circumstances, requiring full payment would cause an economic hardship or be inequitable.
 - Paying more than the amount offered would create an economic hardship.
 - The amount offered is based on my exceptional circumstances other than economic hardship. Collection of my full liability could undermine public confidence that the tax laws are being administered in a fair and equitable manner.

Date <u>5/25/2023</u>	Signature of Taxpayer/Authorized Corporate Officer [REDACTED]
Date	Signature of Taxpayer/Authorized Corporate Officer