

Department of the Treasury

Date of this Letter: MAY 26 2022

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

Person to Contact:
Angela [REDACTED]
Employee #: [REDACTED]
Phone#: [REDACTED] EXT.
7:30AM-4:00PM Mon-Fri

Taxpayer ID#: [REDACTED]
Offer Number: [REDACTED]

Delmy [REDACTED]
[REDACTED]
[REDACTED]

Dear Delmy [REDACTED],

We have accepted the offer in compromise you signed and dated on 04/26/2021, as modified by an addendum dated 04/15/2022. 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.

We applied \$576.00 as payment toward your accepted offer. The last payment we received was for \$376.00 on 04/19/2022.

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

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.

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.

Sincerely,


Ms. W. Ivy
SE Offer Examiner Manager

Enclosure
cc:POA

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