

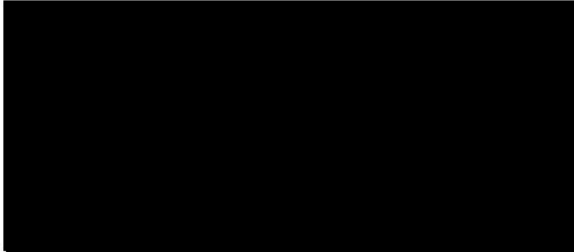
Department of the Treasury

Date of this Letter:

OCT 28 2021

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

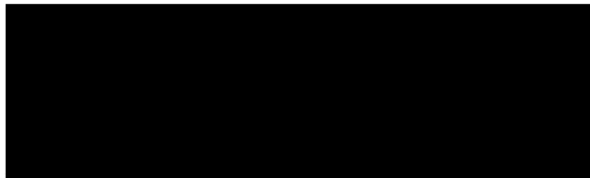
Person to Contact:



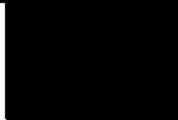
Attached is a copy of correspondence which was sent to your client. We are forwarding a copy to you per your client's instructions as indicated on Form 2848, Power of Attorney and Declaration of Representative, or on Form 8821, Tax Information Authorization.

If no copy of the correspondence sent to your client is attached, the issue involves tax information you are not entitled to receive based on the Form 2848 or Form 8821 on file. Please consult your client for additional information.

If you have any questions, please contact the person whose name and telephone number are shown in the upper right hand corner of this letter.



Offer Manager



cc: Taxpayer

Letter POA(AOIC)

Department of the Treasury

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

Date of this Letter:

Person to Contact: OCT 28 2021

[REDACTED]

We have accepted the offer in compromise you signed and dated on 09/17/2020. 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.

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

Please send all other correspondence to:

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.

continued on next page

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.

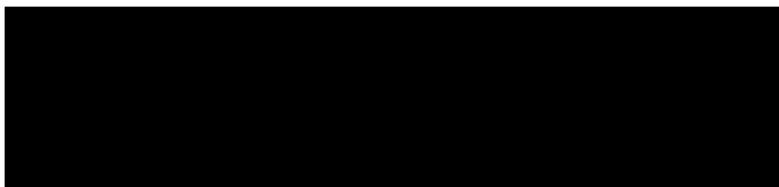
If you fail to meet any of the terms and conditions of the offer, we will issue a notice to default the agreement. If the offer defaults, the original tax, including all penalties and interest will be due immediately. If we issue the default notice, we may:

- 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.

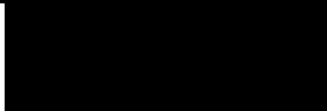
If your offer defaults, the shared responsibility payment (SRP) amount that you owe is not subject to penalties or to lien and levy enforcement actions. The SRP amount that you owe is the assessed payment for not having minimum essential health coverage for you and, if applicable, your dependents per Internal Revenue Code Section 5000A - Individual shared responsibility payment. Interest will continue to accrue and we may apply your federal tax refunds, in accordance with the terms of your offer, to the SRP amount that you owe until it is paid in full.

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.



Offer Manager



Enclosure
cc:POA

WI 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 filing?
 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 an unincorporated business as a sole proprietor, partner, or member of a limited liability company (LLC) taxed as a sole proprietor prior to 2008.



Is this a new address

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

Your Employer Identification Number (if applicable)

Yes No

Yes No

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

1040 Income Tax-Year(s) 2012, 2013, 2014, 2015, 2016, 2017, and 2018

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)] SRP 2017, 2018 2016 MS 6/29/21

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.

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
\$ 1	-	\$ 0	=	\$ 1
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 1		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 \$		1 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.

By submitting this offer, I have read, understand and agree to the following terms and conditions:

Terms, Conditions, and Legal Agreement

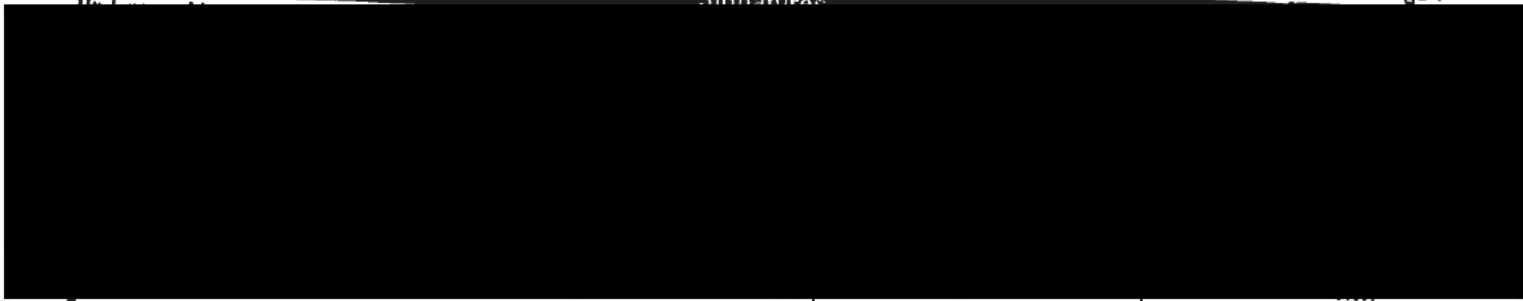
IRS will keep my payments, fees, and some refunds.

- a) I request that the IRS accept the offer amount listed in this offer application as payment of my outstanding tax debt (including interest, penalties, and any additional amounts required by law) as of the date listed on this form. I authorize the IRS to amend Section 1 or Section 2 if I failed to list any of my assessed tax debt or tax debt assessed before acceptance of my offer. By submitting a joint offer, both signers grant approval to the Internal Revenue Service to disclose the existence of any separate liabilities owed.
- b) I also authorize the IRS to amend Section 1 or Section 2 by removing any tax years on which there is currently no outstanding liability. I understand that my offer will be accepted, by law, unless IRS notifies me otherwise, in writing, within 24 months of the date my offer was received by IRS. I also understand that if any tax debt that is included in the offer is in dispute in any judicial proceeding that tax debt will not be included in determining the expiration of the 24-month period.
- c) I voluntarily submit the payments made on this offer and understand that they will not be returned even if I withdraw the offer or the IRS rejects or returns the offer except as otherwise provided in subpart (h) of this section (regarding "deposit" amounts). Unless I designate how to apply each required payment in Section 5, the IRS will apply my payment in the best interest of the government, choosing which tax years and tax debts to pay off. The IRS will also keep my application fee unless the offer is not accepted for processing.
- d) I understand that if I checked the Low-Income Certification in Section 1, then no payments are required. If I qualify for the Low-Income Certification and voluntarily submit payments, all money will be applied to my tax debt and will not be returned to me unless I designate it as a deposit. In making my deposit I do not have to designate any amounts to the application fee and my first month's payment.
- e) The IRS will keep any refund, including interest, that I might be due for tax periods extending through the calendar year in which the IRS accepts my offer. I cannot designate that the refund be applied to estimated tax payments for the following year or the accepted offer amount. If I receive a refund after I submit this offer for any tax period extending through the calendar year in which the IRS accepts my offer, I will return the refund within 30 days of notification. The refund offset does not apply to offers accepted under the provisions of Effective Tax Administration public policy/equity or Doubt as to Collectibility with special circumstances based on public policy/equity considerations.
- f) I understand that the amount I am offering may not include part or all of an expected or current tax refund, money already paid, funds attached by any collection action, or anticipated benefits from a capital or net operating loss.
- g) The IRS will keep any monies it has collected prior to this offer. Under section 6331(k), the IRS may levy on my property and rights to property up to the time that the IRS official signs and acknowledges my offer as pending. The IRS may keep any proceeds arising from such a levy. No levy will be issued on individual shared responsibility payments. However, if the IRS served a continuous levy on wages, salary, or certain federal payments under sections 6331(e) or (h), then the IRS could choose to either retain or release the levy.
- h) The IRS will keep any payments that I make related to this offer. I agree that any funds submitted with this offer will be treated as a payment unless I checked the box to treat any amount more than the required initial payment as a deposit. For other than Low-Income taxpayers, only amounts that exceed the mandatory payments can be treated as a deposit. A Low-Income taxpayer who has checked the deposit box is not required to make payments with the offer. I also agree that any funds submitted with periodic payments made after the submission of this offer and prior to the acceptance, rejection, or return of this offer will be treated as payments, unless I identify the amount more than the required payment as a deposit on the check submitted with the corresponding periodic payment. A deposit will be returned if the offer is rejected, returned, or withdrawn. I understand that the IRS will not pay interest on any deposit. If the IRS attempts to return a deposit once and it comes back as undeliverable then the IRS will apply the funds to my tax liability.
- i) If my offer is accepted and my final payment is more than the agreed amount by \$50 or less, the IRS will not return the difference, but will apply the entire payment to my tax debt. If my final payment exceeds the agreed amount by more than \$50, the IRS will return the excess payment to me.
- j) Once an authorized IRS official signs this form, my offer is considered pending as of that signature date and it remains pending until the IRS accepts, rejects, or returns my offer, or I withdraw my offer. An offer is also considered pending for 30 days after any rejection of my offer by the IRS, and during the time that any rejection of my offer is being considered by the Appeals Office. An offer will be considered withdrawn when the IRS receives my written notification of withdrawal by personal delivery or certified mail or when I inform the IRS of my withdrawal by other means and the IRS acknowledges in writing my intent to withdraw the offer.
- k) I waive the right to an Appeals hearing if I do not request a hearing in writing within 30 days of the date the IRS notifies me of the decision to reject the offer.

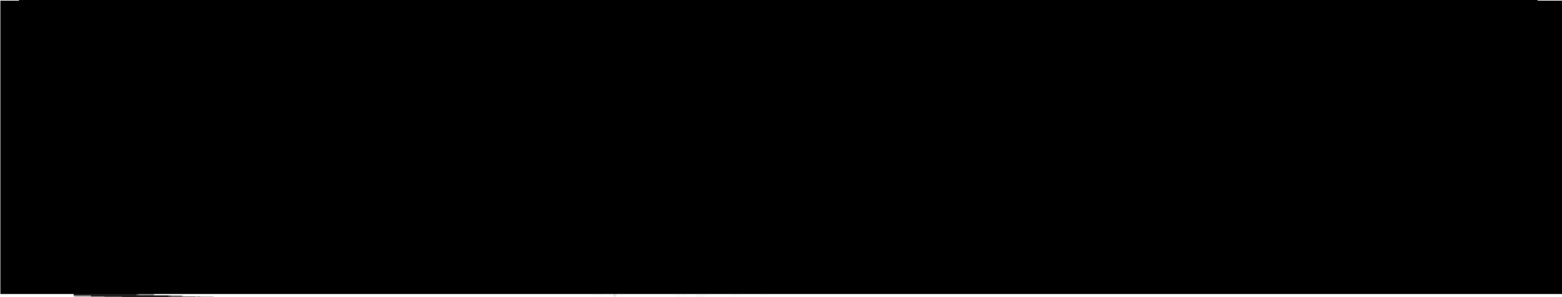
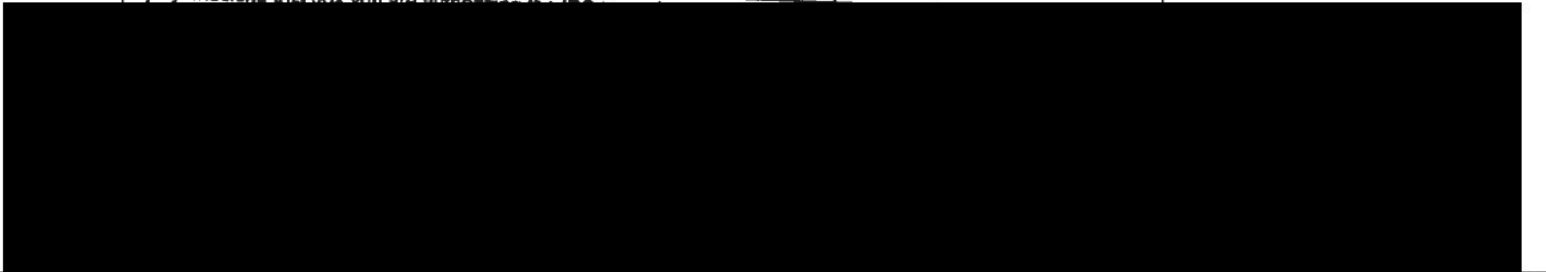
Pending status of an offer and right to appeal

Section 8

Signature



By checking this box you are authorizing the IRS



If you would like to ~~have~~ someone represent you during the offer investigation, attach a ~~valid~~ signed Form 2848 with this application or a copy of a previously filed form. Form 2848 allows for representation and receipt of confidential information. You should also include the current tax year on the form, in the list of applicable years or periods.

Form 8821 allows a third party to receive confidential information but they cannot represent you before the IRS in a Collection matter. If you would like a third party to receive confidential information on your behalf attach a copy if previously filed and indicate the form.



Privacy Act Statement

We ask for the information on this form to carry out the internal revenue laws of the United States. Our authority to request this information is section § 7801 of the Internal Revenue Code. Our purpose for requesting the information is to determine if it is in the best interests of the IRS to accept an offer. You are not required to make an offer; however, if you choose to do so, you must provide all of the taxpayer information requested. Failure to provide all of the information may prevent us from processing your request. If you are a paid preparer and you prepared the Form 656 for the taxpayer submitting an offer, we request that you complete and sign Section 9 on Form 656, and provide identifying information. Providing this information is voluntary. This information will be used to administer and enforce the internal revenue laws of the United States and may be used to regulate practice before the Internal Revenue Service for those persons subject to Treasury Department Circular No. 230, Regulations Governing the Practice of Attorneys, Certified Public Accountants, Enrolled Agents, Enrolled Actuaries, and Appraisers before the Internal Revenue Service. Information on this form may be disclosed to the Department of Justice for civil and criminal litigation. We may also disclose this information to cities, states and the District of Columbia for use in administering their tax laws and to combat terrorism. Providing false or fraudulent information on this form may subject you to criminal prosecution and penalties.