



Department of the Treasury
Internal Revenue Service
Independent Office of Appeals
600 17th Street
Suite 400S
Denver, CO 80202-5402

Date:

OCT 20 2023

Person to contact:

Name: CRYSTAL [REDACTED]

Employee ID Number: [REDACTED]

Phone: [REDACTED]

Fax: [REDACTED]

Hours: 8:00am to 2:30pm, MST

Re:

Offer in Compromise

Tax periods ended:

12/2011 12/2012 12/2013 12/2014

12/2015 12/2016

DENNIS [REDACTED]
[REDACTED]
[REDACTED]

Dear Dennis [REDACTED]:

We accepted your offer in compromise signed and dated by you on 6/9/2022 and as modified by an addendum or amended Form 656, Offer in Compromise, dated 4/12/2023. The date of acceptance 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 IRS will not offset refunds and credits to the tax years you listed on Form 656. If applicable, we may issue any refund or credit you're entitled to after the acceptance date of this offer. If you want your refund or credit applied to your offer amount or liability, instead of issued to you, you must call the telephone number shown at the bottom of this letter. We'll apply any refunds or credits preceding the offer acceptance date to your liability, not to your accepted offer amount.

If we filed a Notice of Federal Tax Lien on your account, we'll release it when you pay the offer amount in full. If you pay the final payment with a credit or debit card, we cannot release the Notice of Federal Tax Lien for up to 120 days from the date of the credit or debit payment.

The offer conditions require you to follow all internal revenue law provisions for five years, beginning from the date of this letter. During this period, which includes any extensions, you must timely file all required tax returns and pay all required taxes.

If you're required to make payments under this agreement, make your check or money order payable to the United States Treasury. Include your name, taxpayer identification number, address, and the tax periods covered by this agreement on your payment and send it to:

IRS - OIC

P.O. Box 219982

Kansas City, MO 64121

Promptly notify the Internal Revenue Service (IRS) of any marital status or address change so we can advise you of your offer status.



If you fail to meet any offer terms and conditions, the IRS may issue a notice to default the agreement. If the offer defaults, the original tax, including all penalties and interest accrued prior to and during the offer period, will be due. After issuing the notice, the IRS 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, minus any payments already received under the terms of this offer.
- Disregard the offer amount and apply all previous offer payments against the original amount of tax liability.
- File a suit, a lien (if not previously filed), or levy to collect the original amount of the tax liability, including interest and penalties, minus any payments already received under the terms of this offer.

Our office will send your case to the centralized Offer in Compromise location in Brookhaven, NY for processing. It's your responsibility to keep a payment record and to monitor the remaining balance due of the offer terms. We'll apply any payments in excess of your offer amount toward your liability.

If you're unsure of your final payment amount, or have other questions, you can contact the IRS at 844-805-4980.

Sincerely,


Vicki 
Appeals Team Manager

Enclosures:
Form 656
IRS Appeals Survey
cc: Jose Valenzuela

Form **14640**
(December 2022)

Department of the Treasury—Internal Revenue Service

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

I/we submitted an offer dated 6/9/2022 in the amount of \$ 500.00
 for the type of tax 1040 for the following tax periods 12/2011, 12/2012,
12/2013, 12/2014, 12/2015, and 12/2016

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 \$ 1,073 with \$ _____ paid with the offer and \$ _____ paid with any amended Form 656 and/or this addendum. The remaining balance of \$ _____ to be paid as follows:

- A. \$ _____ payable within _____ month after acceptance
- B. \$ _____ payable within _____ months after acceptance
- C. \$ _____ payable within _____ months after acceptance
- D. \$ _____ payable within _____ months after acceptance
- E. \$ _____ 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 \$ 1,073 with \$ 100 paid with the offer and \$ 973 paid in subsequent payments. The remaining balance of \$ 0 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 [REDACTED]	Signature of Taxpayer/Authorized Corporate Officer [REDACTED]
Date [REDACTED]	Signature of Taxpayer/Authorized Corporate Officer [REDACTED]