

Department of the Treasury

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

Date of this Letter:

FEB 21 2024

Person to Contact:

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

Taxpayer ID#: [REDACTED]

Offer Number: [REDACTED]

MANUEL [REDACTED]
[REDACTED]
[REDACTED]

We have accepted the offer in compromise you signed and dated on 12/12/2023. 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 \$152.00 as payment toward your accepted offer. The last payment we received was for \$151.00 on 12/19/2023.

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

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 prior to filling out this form? Locate the tool on our website at [IRS.gov/OICtool](https://www.irs.gov/OICtool) or by scanning the QR code on your smart device

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.

IRS Received Date



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, or individual personally responsible for partnership liabilities, you should fill out Section 1.

Your first name, middle initial, last name Manuel [REDACTED]	Social Security Number (SSN), Individual Taxpayer or Identification Number (ITIN) (if applicable) [REDACTED]
If a joint offer, spouse's first name, middle initial, last name	Social Security Number (SSN), Individual Taxpayer or Identification Number (ITIN) (if applicable) -

Your home physical address (street, city, state, ZIP code, county of residence)
[REDACTED]

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 or Sole-Proprietor Tax Debt Only)

- 1040 Income Tax-Year(s) 2008,2009,2010,2011,2012,2013,2014,2015,2016,2017,2018
- 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)] _____

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).

Low-Income Certification (Individuals and Sole Proprietors Only)

Do you qualify for Low-Income Certification? You qualify if your adjusted gross income, as determined by your most recently filed Individual Income Tax return (Form 1040) or your household's gross monthly income from Form 433-A(OIC) x 12, is equal to or less than the amount shown in the chart below based on your family size and where you live. If you qualify, you are not required to submit any payments or the application fee upon submission or during the consideration of your offer. If your business is other than a sole proprietor or the offer is being filed for a deceased individual, you cannot qualify for Low-Income Certification. The IRS will verify whether you qualify for Low-Income Certification.

Note: By checking one of the boxes below you are certifying that your adjusted gross income or your household's gross monthly income x 12 and size of your family qualify you for the Low-Income Certification.

- I qualify for the low-income certification because my adjusted gross income for my household's size is equal to or less than the amount shown in the table below.
- I qualify for the low-income certification because my household's size and gross monthly income x 12 is equal to or less than the income shown in the table below.

IF YOU QUALIFY FOR THE LOW-INCOME CERTIFICATION DO NOT INCLUDE ANY PAYMENTS WITH YOUR OFFER. Generally these payments will not be returned and will be applied to the tax liability in the best interest of the government.

Size of family unit	48 contiguous states, D.C., and U.S. Territories	Alaska	Hawaii
1	\$33,975	\$42,475	\$39,075
2	\$45,775	\$57,225	\$52,650
3	\$57,575	\$71,975	\$66,225
4	\$69,375	\$86,725	\$79,800
5	\$81,175	\$101,475	\$93,375
6	\$92,975	\$116,225	\$106,950
7	\$104,775	\$130,975	\$120,525
8	\$116,575	\$145,725	\$134,100
For each additional person, add	\$11,800	\$14,750	\$13,575

Section 2 Business Information (Form 1120, 1065, etc., filers)

If your business is a Corporation, Partnership, LLC, or LLP and you want to compromise those tax debts, you must complete this section. You must also include all required documentation including the Form 433-B (OIC), a \$205 application fee, and initial payment.

Business name _____

Business physical address (street, city, state, ZIP code) _____

Business mailing address (street, city, state, ZIP code) _____

Employer Identification Number (EIN)	Name and title of primary contact	Telephone number
_____	_____	() - _____

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

- 1120 Income Tax-Year(s) _____
- 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)] _____

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

Section 3 Reason for Offer (Check only one)

Doubt as to Collectibility - I do not have enough in assets and income to pay the full amount.

Note: If you have special circumstances which would prevent you from paying the minimum offer amount calculated on Form 433-A (OIC) due to economic hardship explain below and attach any documentation to this offer.

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.

Select which circumstance applies below and attach additional documentation to this offer application as needed.

Paying more than the amount offered would create an economic hardship. See below for my explanation. (Only individuals qualify for this consideration).

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. *Example: A payroll service provider misappropriated taxes withheld from my employees.* See below for my explanation.

Section 4 Payment Terms

Check only 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
\$ 752.00	-	\$ 150.40	=	\$ 601.60
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	\$	601.60 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. For example, if you are requesting your payments extend for 24 months then your first payment is considered to be month 1 and your last payment is considered month 24. There will be 22 payments between the first and last month.

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 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.

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. If you qualified under the Low-Income Certification and are not required to submit payments while the offer is under consideration, your first payment will be due 30 calendar days after acceptance of the offer, unless another date is agreed to in an amended offer or addendum.

IRS Use Only

Attached is an addendum dated (insert date) _____ setting forth the amended offer amount and payment terms.