

Department of the Treasury

Date of this Letter: 3-28-12

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

Person to Contact:
Beverly [REDACTED]
Employee #:49-0 [REDACTED]
Phone#:(901)546-4 [REDACTED] EXT.
06:00am-02:30pm Mon-Fri

Taxpayer ID#: [REDACTED]
Offer Number:100099 [REDACTED]

RODERICK L MCCARTHY
8449 [REDACTED] AVE APT 5
LOS ANGELES, CA 90048-4179-05

Dear Roderick L McCarthy,

We have accepted your offer in compromise signed and dated by you on 03/18/2012. 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.

Please note that the conditions of the offer require you to file and pay all required taxes for five tax years or the period of time payments are being made on the offer, whichever is longer. This will begin on the date shown in the upper right hand corner of this letter.

Additionally, please remember that the conditions of the offer include the provision that as additional consideration for the offer, we will retain any refunds or credits that you may be entitled to receive for 2012 or for earlier tax years. This includes refunds you receive in 2013 for any overpayments you made toward tax year 2012 or toward earlier tax years. These refunds or credits will be applied to your liability, not to your accepted offer amount. If a Notice of Federal Tax Lien was filed on your account, it will be released when the offer amount is paid in full. If the final payment is by credit or debit card, the Notice of Federal Tax Lien will not be released for up to 120 days from the date of the credit/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 and send it to:

Internal Revenue Service
P.O. Box 24015
Fresno, CA 93779

Please send all other correspondence to:

Internal Revenue Service
PO Box 77
Memphis, TN 38101-0077

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Section 3 Reason for Offer (Continued)

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. Describe your situation below and attach appropriate documents to this offer application.

Section 4 Low Income Certification (Individuals Only)

Do you qualify for Low-Income Certification? You qualify if your gross monthly household income is less than or equal to 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 during the consideration of your offer.

Check here if you qualify for Low-Income Certification based on the monthly income guidelines below.

Size of family unit	48 contiguous states and D.C.	Hawaii	Alaska
1	\$2,256	\$2,596	\$2,819
2	\$3,035	\$3,492	\$3,794
3	\$3,815	\$4,388	\$4,769
4	\$4,594	\$5,283	\$5,744
5	\$5,373	\$6,179	\$6,719
6	\$6,152	\$7,075	\$7,694
7	\$6,931	\$7,971	\$8,669
8	\$7,710	\$8,867	\$9,644
For each additional person, add	\$ 779	\$ 896	\$ 975

Section 5 Payment Terms

Enter the amount of your offer \$ 320.00

Check one of the payment options below to indicate how long it will take you to pay your offer in full:

Payment Option 1

Check here if you will pay your offer in five or fewer payments:

Enclose a check for 20% of the offer amount (waived if you are an individual and met the requirements for Low-Income certification) and fill in the amount(s) and date(s) of your future payment(s).

20% of the offer amount is \$ 0.00 leaving a balance of \$ 320.00 to be paid as follows after the acceptance of your offer:

Amount of payment 1 \$ 64.00 date 04/30/12
 Amount of payment 2 \$ 64.00 date 05/30/12
 Amount of payment 3 \$ 64.00 date 06/30/12
 Amount of payment 4 \$ 64.00 date 07/30/12 07/31/12
 Amount of payment 5 \$ 64.00 date 08/30/12 08/31/12

Payment Option 2

Check here if you will pay your offer in full in more than five months and pay in monthly installments

Enclose a check for one month's installment (waived if you are an individual and met the requirements for Low-Income certification)

\$ _____ is being submitted with the Form 656 and then \$ _____ on the _____ (day) of each month thereafter for a total of _____ months. Total payments must equal the total Offer Amount.

You must continue to make these monthly payments while the IRS is considering the offer. Failure to make regular monthly payments will cause your offer to be returned.