

Department of the Treasury

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

Date of this Letter:

DEC - 6 2014

Person to Contact:

A. C. [REDACTED]
Employee #: [REDACTED]
Phone#: (631) 447-[REDACTED]
08:00am-08:00pm Mon-Fri

Taxpayer ID#: ***-**- [REDACTED]
Offer Number: 1001 [REDACTED]

ARTHUR F. [REDACTED]
[REDACTED]
[REDACTED]

Dear Mr. F. [REDACTED]

We have accepted your offer in compromise signed and dated by you on 07/20/2014 and as modified by an addendum dated 12/02/2014. 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.

We have applied a total of \$20.00 as payments toward your accepted offered amount. The last payment received was for \$20.00 received on 07/28/2014.

Please note that the conditions of the offer require you to timely file and pay all required taxes for five tax years (including any extensions). 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 2014 or for earlier tax years. This includes refunds you receive in 2015 for any overpayments you made toward tax year 2014 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

continued on next page

Please send all other correspondence to:

Internal Revenue Service
PO Box 9006
Holtsville, NY 11742-9006

You must promptly notify the Internal Revenue Service of any change in your address or marital status. This will ensure we have the proper address to advise you of the status of your offer.

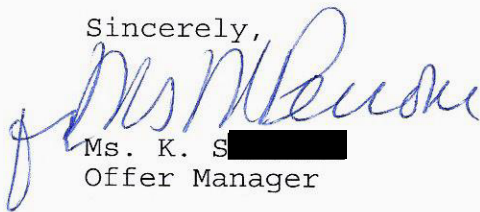
If you have submitted a joint offer with your spouse or former spouse and you personally are meeting or have met all the conditions of your offer agreement, but your spouse or former spouse fails to adhere to the conditions of the offer agreement, your offer agreement will not be defaulted.

If you fail to meet any of the terms and conditions of the offer, the Internal Revenue Service will issue a notice to default the agreement. If the offer is defaulted, the original tax including all penalties and interest will be due. After issuance of the notice the Internal Revenue Service 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 you have any questions, please contact the person whose name and telephone number are shown in the upper right hand corner of this letter.

Sincerely,



Ms. K. S. [redacted]
Offer Manager

Enclosure
cc:POA

WI Letter 673(AOIC) (3-2014)