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| C:\Users\jms\AppData\Local\Microsoft\Windows\Temporary Internet Files\Content.Outlook\CY6PHXT7\GS logo 1.pngAttorneys at Law[www.gs-lawfirm.com](http://www.gs-lawfirm.com/) |  | **Eric L. Green**Phone: (203) 285-8545 x102Direct Dial: (203) 361-3139 Fax: (203) 286-1311egreen@gs-lawfirm.com1 Audubon Street, 3rd FloorNew Haven, CT 06511 |

May 18, 2020

**VIA PRIORITY MAIL**

Brookhaven IRS Center COIC Unit

P.O. Box 9007

Holtsville, NY 11742-9007

 **Re: Andy Smith, SSN XXXX**

Dear Sir or Madam:

 Our office represents the above-mentioned taxpayer, Andy Smith. Enclosed please find the executed form 433A OIC, and form 656, along with supporting documentation, and the initial 20% payment and filing fee for Mr. Smith’s Offer-in-Compromise. The taxpayer is retired and is living off his pension and social security. He lives with his wife who owns their house, and he contributes to the monthly mortgage payments along with utilities. We have included a breakdown of the allocated expenses.

The taxpayer’s liability was created when he suddenly had medical issues and used most of his retirement funds to pay for emergency procedures. He is unable to pay the tax, and given his age and condition, it appears he will never have the means to do so. We respectfully ask the IRS to accept the taxpayer’s offer of $3,130.48. The taxpayer plans to borrow funds from family and friends to pay this balance.

 Please call with any questions. I can be reached at (203) 285-8545. A copy of our Form 2848 is enclosed.

 Very truly yours,

 Eric L. Green