



Department of the Treasury
Internal Revenue Service
Appeals Office
150 Court Street, Room 312
New Haven, CT 06510

Taxpayer name
Taxpayer Address
City, CT, Zip

Date:

MAR 21 2017

Person to contact:

Name: Employee Name
Employee ID number: 100xxxxxx
Telephone: 203-xxx-xxxx
Fax: 855-xxx-xxxx
Hours: 8:00 - 4:30

Tax period(s) ended:

12/2007 12/2008 12/2009 12/2010
12/2011

Re:

Offer in Compromise

Dear Mr. _____:

We accepted your offer in compromise signed and dated by you on 12/03/2014 and as modified by an addendum dated 02/01/2017. 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, beginning from the date of this letter.

If you are required to make payments under this agreement, make your check or money order payable to the United States Treasury and send it to:

IRS - OIC
P.O. Box 24015
Fresno, CA 93779

You must promptly notify the IRS of any change in your address or marital status. That way we'll have the correct address to advise you of your offer status.

If you 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 IRS will issue a notice to default the agreement. If the offer defaults, the original tax including all penalties and interest will be due. After issuance of 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 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.

Please remember that as a condition of the offer, we'll retain any refunds you may be entitled to receive for 2017, or earlier tax years. This includes refunds you receive in 2018 for any overpayments you made

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toward tax year 2017, or earlier tax years. These refunds will be applied to your liability, not to your accepted offer amount. If a Notice of Federal Tax Lien was filed on your account, we'll release it when the offer amount is paid in full. If the final payment is by 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.

Appeals will send your case for processing to Brookhaven, NY. If you have questions, you can contact the IRS at 1-631-447-4018.

Sincerely,

IRS Employee Name
Appeals Team Manager

Enclosure(s):
Form 656 and Form 14640
cc: Eric L Green