

Department of the Treasury  
Internal Revenue Service  
2888 Woodcock Blvd. Stop 314  
Atlanta, GA 30341

Date of this Letter:  
Person to Contact:  
EMPLOYEE NAME  
Employee #:1000XXXXXX  
Phone#: (XXX)XXX-XXXX  
EXT. 07:00am-07:00pm Mon-Fri  
Taxpayer ID#:-\*-\*-XXXX  
Offer Number:1001XXXXXX

Taxpayer Name  
Taxpayer address  
City, CT xxxxx

Dear Mr. \_\_\_\_\_,

We have investigated your offer dated 12/03/2014 in the amount of \$12,864.00.

We are rejecting the offer for the following reason(s):

The amount offered is less than your reasonable collection potential. Copies of worksheets showing our calculations are enclosed for your review.

If you agree to increase your offer to \$81,658.00, we will recommend acceptance. That recommendation is subject to additional review and approval. You will be notified in writing if the amended offer is accepted. If you wish to amend your offer, please contact the person whose name appears at the top of this letter within 30 days of the date of this letter.

You may qualify for an installment agreement. An installment agreement is an arrangement that allows you to make monthly payments towards your tax liability. If you wish to discuss entering into an installment agreement, please contact the person whose name appears at the top of this letter within 30 days of the date of this letter. Interest and penalty will continue to accrue. To minimize the additional interest and penalty charges, you should remit all or part of the \$161,515.00 amount due.

If you disagree with our findings, please provide any additional information in writing to support your position within 30 days of the date of this letter. If you also want your case considered by the Office of Appeals, you must include a written statement in your response asking that your case be sent to the Office of Appeals after our reconsideration. If you do not send this written statement within 30 days of the date of this letter you will not receive consideration by the Office of Appeals.

Include any additional information that you want Appeals to consider. You may still appeal without additional information, but including it will help us to process your request promptly. You should send a letter requesting Appeals consideration. Please complete the enclosed Form 13711 or include the following

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information in your written protest:

1. Your name, address, social security number (if applicable, Employer identification number) and daytime telephone number;
2. A statement that you want to appeal the IRS findings to the Appeals Office;
3. A copy of this letter;
4. The tax periods or years involved;
5. A list of the specific items you don't agree with and a statement of why you don't agree with each item;
6. The facts supporting your position on any issue that you don't agree with;
7. Any law or other authority, if any, on which you are relying;
8. You must sign the letter, stating that it is true, under penalties of perjury as follows:

"Under penalties of perjury, I declare that I have examined the facts stated in this protest, including any accompanying documents, and to the best of my knowledge and belief, they are true, correct, and complete."

If your representative prepares and signs the protest for you, he or she may substitute a declaration stating either:

1. Under penalties of perjury, I declare that I have submitted the protest and accompanying documents and to the best of my knowledge, the information is true, correct, and complete.

or

2. Under penalties of perjury, I declare that I have submitted the protest and accompanying documents, but have no personal knowledge concerning the facts stated in the protest and the accompanying documents.

You may represent yourself at your appeals conference or you may be represented by an attorney, certified public accountant, or an individual enrolled to practice before the IRS. Your representative must be qualified to practice before the IRS. If your representative appears without you, he or she must file a power of attorney or tax information authorization with the IRS before receiving or inspecting confidential information. You may use Form 2848, Power of Attorney and Declaration of Representative, or any other properly written power of attorney or authorization for this purpose. Copies of these forms are

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available from any IRS office, or by calling 1-800-TAX-FORM (1-800-829-3676). You may also bring another person(s) with you to support your position.

If you don't send your written response within 30 days from the date of this letter, our file on this offer will be closed. The date of this letter will be the legal rejection date of your offer.

We may file a notice of federal tax lien in order to protect the government's interests. In order to prevent this action, please pay your liability in full. After we file a notice of federal tax lien you will have the opportunity to request a hearing with Appeals.

Any payments received with your offer or after your offer is closed, will be applied to your liability unless specified elsewhere in this letter.

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.

Group Manager

Enclosure: Worksheets  
Form 13711

cc:POA

SB Letter 238(AOIC) (9-2015)