

**Addendum to Form 656****Part 1.**

The purpose of this addendum is to amend the below offer amount I/we are offering to pay and/or to specify the payment terms if the offer is accepted.

Taxpayer name	Offer number
Primary Taxpayer SSN/EIN (last 4 digits)	Secondary Taxpayer SSN/EIN (last 4 digits)

I/We submitted an offer dated \_\_\_\_\_ in the amount of \$ \_\_\_\_\_  
for the type of tax \_\_\_\_\_ for the following tax periods \_\_\_\_\_

\_\_\_\_\_. I understand that I  
retain the right to pay the offer amount sooner than the terms listed below.

**Part 2. Revised Offer in Compromise Payment—Lump Sum Cash Offer Terms**

Lump sum cash offer of \$ \_\_\_\_\_ with \$ \_\_\_\_\_ paid with the offer and \$ \_\_\_\_\_  
paid with any amended Form 656 and/or this addendum. The remaining balance of \$ \_\_\_\_\_ to be paid as follows:

- A. \$ \_\_\_\_\_ payable within \_\_\_\_\_ month after acceptance
- B. \$ \_\_\_\_\_ payable within \_\_\_\_\_ months after acceptance
- C. \$ \_\_\_\_\_ payable within \_\_\_\_\_ months after acceptance
- D. \$ \_\_\_\_\_ payable within \_\_\_\_\_ months after acceptance
- E. \$ \_\_\_\_\_ payable within \_\_\_\_\_ months after acceptance

**Part 3. Revised Offer in Compromise Payment—Periodic Payment Offer Terms**

Periodic payment offer of \$ \_\_\_\_\_ to be paid within \_\_\_\_\_ months with \$ \_\_\_\_\_ paid with the  
offer. The amount paid with any amended Form 656 and/or this addendum is \_\_\_\_\_. The amount already  
paid in periodic payments is \$ \_\_\_\_\_. The remaining balance of \$ \_\_\_\_\_ to be paid as follows:  
\$ \_\_\_\_\_ will be sent beginning on the \_\_\_\_\_ day of the month \_\_\_\_\_ (Jan-Dec) \_\_\_\_\_ (Year) and then  
\$ \_\_\_\_\_ will be sent on the \_\_\_\_\_ of each month for \_\_\_\_\_ months with a final payment of \$ \_\_\_\_\_  
to be paid on the \_\_\_\_\_ day of the \_\_\_\_\_ month.

**Part 4. Reason for the Offer**

- ☐ Doubt as to Collectibility  
IRS has determined that I have insufficient assets and income to pay the full amount.
- ☐ Exceptional Circumstance (*Effective Tax Administration*)  
IRS has determined that I owe this amount and have sufficient assets to pay the full amount, but due to my  
exceptional circumstances, requiring full payment would cause an economic hardship or would be unfair and  
inequitable.

Date	Signature of Taxpayer/Authorized Corporate Officer
Date	Signature of Taxpayer/Authorized Corporate Officer