

**Offer in Compromise (*Doubt as to Liability*)**

<b>Section 1</b>	<b>Your Contact Information</b>	<b>IRS Received Date</b>
Your First Name, Middle Initial, Last Name		
<b>TAXPAYER NAME</b>		
If a Joint Offer, Spouse's First Name, Middle Initial, Last Name		
Your Physical Home Address ( <i>Street, City, State, ZIP Code</i> )		
<b>STREET ADDRESS, CITY, STATE ZIP</b>		
Mailing Address ( <i>if different from above or P.O. Box number</i> )		
Business Name		
Business Address ( <i>Street, City, State, ZIP Code</i> )		

Social Security Number (SSN) <i>(Your SSN)</i>	<i>(Spouse SSN)</i>	Employer Identification Number <i>(EIN)</i>	<i>(EIN not included in offer)</i>
111 - 11 - 1111	- -	-	-

**Section 2 To: Commissioner of Internal Revenue Service**

I/we submit this offer to compromise, based on doubt as to liability plus any interest, penalties, additions to tax, and additional amounts required by law (tax debt) for the tax type and period(s) marked below:

*[Please mark an "X" in the box for the correct description and fill-in the correct tax period(s)].*

- 1040/1120** Income Tax [List all year(s); for example 1040 2009, 1120 2010, etc.]

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- 941** Employer's Quarterly Federal Tax Return [List all quarterly period(s); for example 03/31/2009, 06/30/2010, 09/30/2010, etc.]

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- 940** Employer's Annual Federal Unemployment (FUTA) Tax Return [List all year(s); for example 2010, 2011, etc.]

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- Trust Fund Recovery Penalty** as a responsible person of (*enter corporation name*) Corporation Name for failure to pay withholding and Federal Insurance Contributions Act taxes (Social Security taxes), for period(s) ending [List all quarterly period(s); for example 03/31/2009, 06/30/2009, etc.]  
6/30/13, 9/30/13, 12/31/13, 3/31/14, 9/30/14, 12/31/14, 3/31/15

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- Other Federal Tax(es)** [specify type(s) and period(s)]

**Note:** If you need more space, use a separate sheet of paper and title it "Attachment to Form 656-L Dated \_\_\_\_\_." Sign and date the attachment following the listing of the tax periods.

**Section 3 Amount of the Offer**

I/we offer to pay \$ 100

**Must be more than zero (\$0)** and payable within 90 days of the notification of acceptance, unless an alternative payment term is approved at the time the offer is accepted.

**Section 4 Terms**

By submitting this offer, I/we have read, understand and agree to the following terms and conditions:

**Terms, Conditions, and Legal Agreement**

*In the following agreement, the pronoun "we" may be assumed in place of "I" when there are joint liabilities and both parties are signing this Agreement.*

I/we agree to the following conditions:

**Section 4****Terms (Continued)**

- a) I/we voluntarily submit all payments made on this offer.
- b) The IRS will apply payments made under the terms of this offer in the best interest of the government.

If the IRS rejects or returns the offer or I/we withdraw the offer, the IRS will return any amount paid with the offer. If I/we agree in writing, the IRS will apply the amount paid with the offer to the amount owed. If I/we agree to apply the payment, the date the IRS received the offer remittance will be considered the date of payment. I/we understand the IRS will not pay interest on any amount I/we send with the offer.

**IRS will keep my/our payments and fees**

- c) The IRS will keep all payments and credits made, received, or applied to the total original tax debt before I/we send in the offer or while it is under consideration. The IRS may keep any proceeds from a levy served prior to submission of the offer, but not received at the time the offer is sent in.

If you currently have an approved installment agreement with IRS and are making installment payments, then you may stop making those installment agreement payments when you have been notified your offer has been assigned for consideration. If your offer is rejected or returned for any reason, your installment agreement with IRS will be reinstated with no additional fee.

If the Doubt as to Liability offer determines that you do not owe the taxes, or the IRS ultimately over-collected the compromised tax liability, the IRS will refund the over-collected amount to you, unless such refund is legally prohibited by statute.

**I/we agree to waive time limits provided by law**

- d) To have my offer considered, I/we agree to the extension of time limit provided by law to assess my tax debt (statutory period of assessment). I/we agree that the date by which the IRS must assess my/our tax debt will now be the date by which my/our debt must currently be assessed plus the period of time my/our offer is pending plus one additional year if the IRS rejects, returns, or terminates my/our offer or I/we withdraw it. [Paragraph (i) of this section defines pending and withdrawal]. I/we understand I/we have the right not to waive the statutory period of assessment or to limit the waiver to a certain length or certain periods or issues. I/we understand, however, the IRS may not consider my/our offer if I/we decline to waive the statutory period of assessment or if I/we provide only a limited waiver. I/we also understand the statutory period for collecting my/our tax debt will be suspended during the time my/our offer is pending with the IRS, for 30 days after any rejection of my/our offer by the IRS, and during the time any rejection of my/our offer is being considered by the Appeals Office.

**I/we understand I/we remain responsible for the full amount of the tax liability**

- e) The IRS cannot collect more than the full amount of the tax debt under this offer.
- f) I/we understand I/we remain responsible for the full amount of the tax debt, unless and until the IRS accepts the offer in writing and I/we have met all the terms and conditions of the offer. The IRS will not remove the original amount of the tax debt from its records until I/we have met all the terms of the offer.
- g) I understand the tax I/we offer to compromise is and will remain a tax debt until I/we meet all the terms and conditions of this offer. If I/we file bankruptcy before the terms and conditions of this offer are completed, any claim the IRS files in bankruptcy proceedings will be a tax claim.
- h) Once the IRS accepts the offer in writing, I/we have no right to contest, in court or otherwise, the amount of the tax debt.

**Pending status of an offer and right to appeal**

- i) The offer is pending starting with the date an authorized IRS official signs this form. The offer remains pending until an authorized IRS official accepts, rejects, returns, or acknowledges withdrawal of the offer in writing. If I/we appeal an IRS rejection decision on the offer, the IRS will continue to treat the offer as pending until the Appeals Office accepts or rejects the offer in writing. If I/we do not file a protest within 30 days of the date the IRS notifies me of the right to protest the decision, I/we waive the right to a hearing before the Appeals Office about the offer in compromise.

**I/we understand if IRS fails to make a decision in 24-months my/our offer will be accepted**

- j) I/we understand under Internal Revenue Code (IRC) § 7122(f), my/our offer will be accepted, by law, unless IRS notifies me/us otherwise, in writing, within 24 months of the date my offer was initially received.

**I/we understand what will happen if I/we fail to meet the terms of my/our offer (e.g. default)**

- k) If I/we fail to meet any of the terms and conditions of the offer and the offer defaults, then the IRS may do the following:
- 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 debt as liquidating damages, minus any payment 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 debt;
  - file suit or levy to collect the original amount of the tax debt, without further notice of any kind.

**Section 4****Terms (Continued)**

The IRS will continue to add interest as provided in IRC Section § 6601 on the amount the IRS determines is due after default. The IRS will add interest from the date the offer is defaulted until I/we completely satisfy the amount owed.

I/we understand the IRS may file a Notice of Federal Tax Lien on my/our property

- l) The IRS may file a Notice of Federal Tax Lien to protect the Government's interest during the offer investigation. If the offer is accepted, the tax lien will be released when the terms of the offer agreement are satisfied.

I/we authorize the IRS to contact relevant third parties in order to process my/our offer

- m) I/we understand that IRS employees may contact third parties in order to respond to this request, and I/we authorize the IRS to make such contacts. Further, in connection with this request, by authorizing the IRS to contact third parties, I/we understand that I/we will not receive notice of third parties contacted as is otherwise required by IRC § 7602(c).

**Section 5****Explanation of Circumstances****THIS SECTION MUST BE COMPLETED.**

Explain why you believe the tax is incorrect. **Note:** You may attach additional sheets if necessary. Please include your name and SSN and/or EIN on all additional sheets or supporting documentation.

The taxpayer should not have been deemed responsible for the unpaid payroll taxes of Corporation 1 and Corporation 2. Mr. Taxpayer had no authority to pay bills nor could he make sure payroll taxes were paid, as all final authority rested with the Company owner, Mr. Owner. All checks for the company required the owner's signature (we have included these as evidence), and a number of former managers have signed sworn affidavits that they witnessed the fact that the owner Mr. Owner would tell the taxpayer whom to pay and whom not to, and that the owner made all decisions on the finances as well as hiring and firing of employees. Mr. Taxpayer was advised by the IRS Revenue Officer that because he counter signed checks then he was responsible and should sign the 4180 assessment. Mr. Taxpayer had no economic interest nor authority in the company and should not be held responsible.

**Section 6****Mandatory Signature(s)**

**Taxpayer Attestation:** If I/we submit this offer on a substitute form, I/we affirm this form is a verbatim duplicate of the official Form 656-L, and I/we agree to be bound by all the terms and conditions set forth in the official Form 656-L. Under penalties of perjury, I/we declare that I/we have examined this offer, including accompanying schedules and statements, and to the best of my/our knowledge and belief, it is true, correct and complete.

Signature of Taxpayer	Daytime Telephone Number (       )	Date (mm/dd/yyyy)
Signature of Taxpayer		Date (mm/dd/yyyy)

**Section 7****Application Prepared by Someone Other than the Taxpayer**

If this application was prepared by someone other than you (the taxpayer), please fill in that person's name and address below.

Name

Address (if known) (Street, City, State, ZIP code)

Daytime Telephone Number

(       )

**Section 8****Paid Preparer Use Only**

Signature of Preparer

Name of Preparer Eric L. Green	Date (mm/dd/yyyy) 12/18/15	Preparer's CAF no. or PTIN 0100-75305R
Firm's Name, Address, and ZIP Code Green & Sklarz LLC, 700 State Street, Suite 100, New Haven, CT 06511		Daytime Telephone Number ( 203 ) 285-8545

**Include a valid, signed Form 2848 or 8821 with this application or a copy of a previously filed form.**

**Section 9****Third Party Designee**

Do you want to allow another person to discuss this offer with the IRS?  Yes. Complete the information below.  No

Designee's Name

Telephone Number  
(       )

**Include a valid, signed Form 2848 or 8821 with this application or a copy of a previously filed form.**

**IRS Use Only**

I accept the waiver of the statutory period of limitations on assessment for the Internal Revenue Service, as described in Section 5 (d).

Signature of Authorized IRS Official

Title

Date (mm/dd/yyyy)

**Privacy Act Statement**

We ask for the information on this form to carry out the internal revenue laws of the United States. Our authority to request this information is contained in Section 7801 of the Internal Revenue Code.

Our purpose for requesting the information is to determine if it is in the best interests of the IRS to accept an offer. You are not required to make an offer; however, if you choose to do so, you must provide all of the information requested. Failure to provide all of the information may prevent us from processing your request.

If you are a paid preparer and you prepared the Form 656-L for the taxpayer submitting an offer, we request that you complete and sign Section 8 on the Form 656-L, and provide identifying information. Providing this information is voluntary. This information will be used to administer and enforce the internal revenue laws of the United States and may be used to regulate practice before the Internal Revenue Service for those persons subject to Treasury Department Circular No. 230, Regulations Governing the Practice of Attorneys, Certified Public Accountants, Enrolled Agents, Enrolled Actuaries, and Appraisers before the Internal Revenue Service. Information on this form may be disclosed to the Department of Justice for civil and criminal litigation.

We may also disclose this information to cities, states and the District of Columbia for use in administering their tax laws and to combat terrorism. Providing false or fraudulent information on this form may subject you to criminal prosecution and penalties.

**Application Checklist**

- Did you complete all fields and sign the Form 656-L?
- Did you make an offer amount that is greater than zero (\$0)?
- If you want to allow the IRS to discuss your offer with another person did you complete the "Third-Party Designee" section on the Form 656-L?
- If someone other than you completed the Form 656-L, did that person sign it?
- Did you sign and include the Form 656-L?
- If you want a third party to represent you during the offer process, did you include a Form 2848 or Form 8821 unless one is already on file?
- Did you include supporting documentation and an explanation as to why you doubt you owe the tax?

**Note: There is no application fee or deposit required for a Doubt as to Liability offer.**

**Mail your package to:**

Brookhaven Internal Revenue Service  
COIC Unit  
P.O. Box 9008  
Holtsville, NY 11742-9008

# GREEN & SKLARZ LLC

Attorneys at Law  
[www.gs-lawfirm.com](http://www.gs-lawfirm.com)

**Eric L. Green**  
Phone: (203) 285-8545 x102  
Direct Dial: (203) 361-3139  
Fax: (203) 286-1311  
[egreen@gs-lawfirm.com](mailto:egreen@gs-lawfirm.com)

700 State Street, Ste. 100  
New Haven, CT 06511

June 15, 2017

## VIA CERTIFIED MAIL

Internal Revenue Service  
A. Carty, Employee # 1000250968  
2888 Woodcock Blvd. Stop 314  
Atlanta, GA 30341

**Re: Taxpayer, Doubt-as-to-Liability Offer  
Offer # 10013XXXXX, SSN 111-11-1111**

Dear Ms. Carty:

We are in receipt of your May 25, 2017 letter rejecting the offer submitted by the above-captioned taxpayer on February 12, 2016. The May 25<sup>th</sup> letter indicates that Taxpayer's offer was rejected as the Trust Fund Recovery Penalty assessment was made on the basis of facts ascertained during the IRS's original investigation, and the Taxpayer's offer produced no evidence to support a change in the original assessment. We respectfully disagree, and do not believe Mr. Taxpayer should have been deemed responsible for the unpaid trust fund taxes. **As such, we request that Mr. Taxpayer's case be sent to the Office of Appeals.**

## Factual Background

Mr. Taxpayer was an officer of Corporation 1 and Corporation 2 and was brought in to help supervise the office while the owner, Mr. Owner, travelled and conducted business. Mr. Taxpayer was given signatory authority over only one of three bank accounts of the business – he had *no* control over the other two accounts. Further, with respect to the sole account for which he had signing authority, *two* signatures were required by the bank. Accordingly, Mr. Taxpayer alone had no authority to make any payments without the owner's approval and signature.

The revenue officer who interviewed Mr. Taxpayer filled in the 4180 interview forms and then presented them to Mr. Taxpayer for signature. It was a clear error that Mr. Taxpayer's name was included as a responsible person, when he lacked any authority or autonomy in the business's financial decisions. Mr. Taxpayer was unable to access either of the other two bank accounts for which he had no signatory authority, and he had no knowledge or familiarity with the company's

cash flow or books and records. Without any profit or ownership interest in the business, he had no authority to determine what payments would be made. Accordingly, the Taxpayer's signature on the pre-filled 4180 was not an intentional acknowledgment that he was waiving any protest to the determination that he was a responsible party. Rather, it was a misunderstanding of the circumstances as presented.

In connection with Mr. Taxpayer's Offer-in-Compromise submission, we provided copies of checks confirming the presence of two signatures on checks from the account in question. We also provided sworn affidavits from two former managers of the company who corroborated that they witnessed Mr. Owner instruct Mr. Taxpayer that checks should not be sent out due to lack of cash flow. Without Mr. Owner's signature, Mr. Taxpayer was powerless to make payments as he saw fit. Accordingly, the determination that Mr. Taxpayer is a responsible party is erroneous, and should be reconsidered.

### **Law and Argument**

Internal Revenue Code § 6672 provides the following:

Any person required to collect, truthfully account for, and pay over any tax imposed by this title who willfully fails to collect such tax, or truthfully account for and pay over such tax, or willfully attempts in any manner to evade or defeat any such tax or the payment thereof, shall, in addition to other penalties provided by law, be liable to a penalty equal to the total amount of the tax evaded, or not collected, or not accounted for and paid over.

26 U.S.C. § 6672. Thus, trust fund recovery penalties may be imposed on individuals who: (1) were required to collect, account for, and pay over trust fund taxes; and (2) willfully failed to do so. "The person against whom the IRS assesses a § 6672 tax penalty has the burden of disproving, by a preponderance of the evidence, the existence of one of these two elements." *Fiatarulo v. United States*, 8 F.3d 930, 938 (2d Cir. 1993).

Based on the facts and circumstances in the instant case, Mr. Taxpayer is neither an individual required to collect, account for, and pay over trust fund taxes, nor could he have willfully failed to pay the payroll taxes as he had no authority to make that decision. It is inequitable to maintain that Mr. Taxpayer should be held liable for taxes that he could not choose to pay from a company whose financials he had no access to utilize.

In *Winter v. U.S.*, 196 F.3d 339 (1999), the U.S. Court of Appeals for the Second Circuit held that the U.S. District Court for the Southern District of New York erred in granting the IRS's motion for summary judgment with respect to whether an officer, director, and shareholder of a company was a responsible person within the meaning of IRC § 6672, as genuine issues of material fact existed. Rita Romer served as corporate secretary of two entities, and was owner of 20% of the stock of one entity. The IRS assessed penalties under § 6672 against the president, vice president, and controller of the entities, along with Rita. In analyzing the first element – i.e. whether Rita was properly characterized as a responsible party – the court set forth a number of factors to consider, including whether the individual:

(1) is an officer or member of the board of directors, (2) owns shares or possesses an entrepreneurial stake in the company, (3) is active in the management of day-to-day affairs of the company, (4) has the ability to hire and fire employees, (5) makes decisions regarding which, when and in what order outstanding debts or taxes will be paid, (6) exercises control over daily bank accounts and disbursement records, and (7) has check-signing authority.

*Id.* (citing *United States v. Rem*, 38 F.3d 634, 642 (2d Cir. 1994)). And, in looking to the second element of § 6672, the court noted that “willfulness” means a person who (a) knew of the company’s obligation to pay withholding taxes, and (b) knew that company funds were being used for other purposes instead. *Rem*, 38 F.3d at 643.

Ultimately, the court held that, although Rita was an officer, director, and shareholder of one of the entities, she had presented sufficient evidence to show that her ownership interest and titles were a mere convenience to the entity’s president. Further, while the IRS introduced evidence that Rita had check-signing authority, she countered with evidence that she had virtually no power to sign a check without the knowledge or consent of either the entity’s president or vice president. Accordingly, the district court erred in holding that Rita was a responsible party as a matter of law.

Here, Mr. Taxpayer does not fall within either element of § 6672. Applying the above-mentioned factors with respect to who may be deemed a “responsible party,” Mr. Taxpayer was unable to make decisions regarding which, when and in what order outstanding debts or taxes would be paid, as is substantiated by the affidavits of other employees. Mr. Taxpayer did not exercise control over daily bank accounts or disbursement records. Rather, the payroll tax returns were prepared by an outside person. Further, while Mr. Taxpayer had check-signing authority over *one* account, that authority was limited and Mr. Taxpayer was unable to effectuate payment on his own will. Mr. Taxpayer made no decisions on hiring and firing of employees and had no equity stake in the company.

Additionally, the fact that a taxpayer signed company checks is not, in and of itself, enough to justify liability under § 6672. *See Barrett v. United States*, 217 Ct. Cl. 617 (1978) (“Plaintiff’s basic function as far as company activities were concerned was to sign company checks at the direction of Barrett. Plaintiff had nothing to do with the makeup of the payroll, nor was she responsible for the preparation of any of the various federal tax forms the company was required to file...A responsible person is most frequently defined as a person who has the final word as to what bills or creditors should or should not be paid and when.”)

With respect to the willfulness element, Mr. Taxpayer did *not* have knowledge that the company’s funds were being used for purposes other than fulfilling the company’s obligation to pay withholding taxes. When Mr. Taxpayer first became aware that the company was experiencing cash flow issues, he approached Mr. Owner who informed Mr. Taxpayer that a loan had been taken out in order to pay the company’s financial obligations, including taxes. Having been assured of Mr. Owner’s attention to the outstanding liabilities of the company, Mr. Taxpayer believed taxes were being paid. He realized that was an inaccurate belief only when the revenue officer subsequently contacted the company. And, to reiterate, Mr. Taxpayer would have had no ability

to remedy any non-payment unilaterally, as he was unable to exercise control over the company's finances without the consent of Mr. Owner. Accordingly, Mr. Taxpayer does not meet the definition of willfulness under IRC § 6672 as he had neither knowledge of the unpaid taxes nor any ability to control the payment of the taxes.

**IV. CONCLUSION**

Mr. Taxpayer should not have been deemed liable for the taxes that he could not control nor influence. He had no access to the company's financials, and no ability to make determinations as to which payments would be made. Accordingly, any non-payment of the payroll taxes on his part could not have been willful and we request that Mr. Taxpayer be deemed not-responsible for Spring Time's Trust Fund liability. Please forward this case to the Appeals office in New Haven Connecticut so that we can present this information in a face-to-face hearing.

Very truly yours,

Eric L. Green

C. M. Taxpayer

State of New Jersey    )  
  )    **ss. Teteboro**  
County of Bergen        )

**AFFIDAVIT**

I, EMPLOYEE, of Newark, New Jersey hereby aver as follows:

1. That I am over eighteen years of age and believe in the obligations of an oath;
2. I was the shipping manager of CORPORATION (“Company”) from October 2011 through March 2013.
3. During my time with the company I worked with TAXPAYER, whose role was to help manage the Company.
4. I was present on a number of occasions when Mr. TAXPAYER would present checks to MR. OWNER, the owner of Company for permission to mail checks to vendors.
5. I was present when Mr. OWNER would tell Mr. TAXPAYER which vendors to pay and which vendors not to pay, telling him to hold certain checks until he was ready to pay them.
6. No checks could be mailed from the Company without Mr. OWNER’s permission, and all checks required Mr. OWNER’s signature prior to being mailed.
7. I am aware this affidavit is being submitted to the Internal Revenue Service for their consideration of a material tax matter.

Subscribed and sworn to, under penalty of perjury, this \_\_\_\_ day of December, 2015.

\_\_\_\_\_  
EMPLOYEE NAME

Dated at Teteboro, New Jersey, this \_\_\_\_ day of December, 2015.

\_\_\_\_\_  
Notary Public

**Internal Revenue Service**  
New Haven Appeals Office  
150 Court Street, Room 312  
New Haven, CT 06510-2022

Date: 09/14/2017

ERIC GREEN  
GREEN & SKLARZ LLC  
700 STATE STY STE 100  
NEW HAVEN CT 06511

**Department of the Treasury**

**Person to Contact:**

Renee D Meskill  
Employee ID Number: 1000669403  
Tel: 203-492-8691  
Fax: 855-273-3130

**Refer Reply to:**

AP:CL:CT-RI:NH:RDM

**In Re:**

Moses Rosenberg

**SSN/EIN Number:**

**Tax Period(s) Ended:**

06/2013 09/2013 12/2013 03/2014  
09/2014 12/2014 03/2015

Dear Mr. Green:

We are sending you the enclosed material under the provisions of your power of attorney or other authorization we have on file. For your convenience, we have listed the name of the taxpayer to whom this material relates in the heading above.

If you have any questions, please call me at the above phone number.

Thank you for your cooperation.

Sincerely,



Renee D Meskill  
Appeals Officer





Department of the Treasury  
Internal Revenue Service  
Appeals Office  
150 Court Street, Room 312  
New Haven, CT 06510-2022

TAXPAYER NAME  
STREET ADDRESS  
CITY, STATE ZIP

Date:  
09/14/2017  
Person to contact:  
Name: Renee D Meskill  
Employee ID Number: 1000669403  
Phone: 203-492-8691  
Fax: 855-273-3130  
Hours: 8:00 - 4:30  
Re:  
Offer in Compromise  
Tax periods ended:  
06/2013 09/2013 12/2013 03/2014  
09/2014 12/2014 03/2015  
Conference Information:  
Date: 10/19/2017  
Time: 10:30 a.m.  
Via telephone:  
Call: 203-492-8691

**We received your offer in compromise case and scheduled a conference**

Dear Mr. TAXPAYER:

The IRS rejected your offer in compromise proposal, and we received your case for consideration on 08/31/2017.

The IRS rejected your offer in compromise because they determined the amount you owe is not in question.

You are entitled to a conference.

I scheduled a telephone conference with you as shown above. We'll discuss the reasons you disagree with the denial of your offer. Call me at 203-492-8691. If you can't keep this appointment, please call the telephone number at the top of this letter within two weeks from the date of this letter to reschedule.

Review the disagreed items from your appeal request and any attached income, expense, and asset worksheets. Provide any additional information you'd like me to consider by 10/13/2017.

If you don't participate in the conference or respond to this letter, we'll decide on your offer in compromise based on the information we currently have.

**The Appeals process**

Appeals is independent from the IRS office that denied your offer in compromise. We review and resolve disputes in a fair and impartial manner by applying the law and judicial decisions to weigh the facts. Communication with you is part of our review. Assist us by participating in scheduled conferences.

We may instruct the IRS to accept your offer or ask you to offer more to the IRS. We may also decide that an offer isn't a good solution.

We'll review the information in your file. We may ask for additional information if we need a clearer picture of your disputed issues. We may also ask Collection to review, verify, and provide their opinion on any new information you submit. We'll provide you with a copy of their review and give you an opportunity to respond. If we reach an agreement in your case, our office will send you a formal letter accepting your offer. This letter will include the terms and conditions of the accepted offer and the address to send your payments.

If we can't reach an agreement, we'll explain our decision and may allow you to change your offer to one we can accept. We'll explain your right to withdraw your offer and advise you that collection may resume immediately. If you don't withdraw your offer, we'll issue a formal letter sustaining the previous denial from the IRS. Our decision is not subject to review by any court. While your case is in Appeals, interest will continue to accrue on any unpaid balance. If the unpaid balance includes penalties, those penalties may also increase.

For more information about the Appeals process, refer to the enclosed Publication 4227, *Appeals: Welcome*.

If you have questions, you can contact me at the telephone number at the top of this letter.

Sincerely,



Renee D Meskill  
Appeals Officer

Enclosures:

Publication 4227, Pub 4167

cc: Eric Green



Department of the Treasury  
Internal Revenue Service  
Appeals Office  
150 Court Street, Room 312  
New Haven, CT 06510-2022

Date: FEB 05 2018

Person to contact:  
Name: Renee D Meskill  
Employee ID Number: 1000669403  
Phone: 203-492-8691  
Fax: 855-273-3130  
Hours: 8:00 - 4:30

Re:  
Offer in Compromise

Tax periods ended:  
06/2013 09/2013 12/2013 03/2014  
09/2014 12/2014 03/2015

TAXPAYER NAME  
STREET ADDRESS  
CITY, STATE ZIP

Dear Mr. TAXPAYER:

We accepted your offer in compromise signed and dated by you on 02/12/2016. 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-L, *Offer in Compromise (Doubt as to Liability)*.

If a Notice of Federal Tax Lien was filed on your account, we will release it when the offer amount is paid in full. If the final payment is by credit or debit card, we can't release the Notice of Federal Tax Lien for up to 120 days from the date of the credit or debit payment.

If you have 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 default.

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.

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,



Matthew N McLaughlin  
Appeals Team Manager

Enclosures:  
Form 656-L

cc: ERIC GREEN