



# Ultimate IRS Offer-in-Compromise Workshop

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## Offer-in-Compromise Workflow

1. Client information taken on Intake Form
2. Retainer Agreement and POA sent to Client
3. Document Checklist sent to Client
4. Client provides supporting documentation
5. Pull IRS Transcripts
6. Perform RCP Analysis
7. Consult with Client
8. Prepare 433-A OIC, 433-B OIC and Form 656
9. Obtain Checks from Client
10. Submit Offer Package
11. Call IRS for a Collections Hold
12. Respond as Necessary
13. If Offer Accepted:
  - a. Obtain Final Payment from client and send in
  - b. When Terms met is received wait 30 days
  - c. If no lien release is received fax lien unit
14. If Offer is rejected
  - a. Review with client and determine if appeal is warranted
  - b. File appeal
  - c. Take appeals hearing
  - d. If accepted, see #13 above
15. Confirm if client wants ongoing Representation
  - a. Yes: get new POA and Retainer Agreement
  - b. If No, see if Client Wants Transcript Monitoring
    - A) If not Monitoring Transcripts, then Revoke POA

# IRS & State Tax Collection Document Checklist: Individuals

{Please provide us all that apply}

## **General:**

1. Have you filed all your federal tax returns? Yes  No 
  - a. If No, which years remain unfiled?
  - b. Are the tax returns prepared?
2. Have you filed all of your state tax returns? Yes  No 
  - c. If No, which states do you need to file in?
  - d. What tax years remain to be filed?
  - e. Are the tax returns prepared?
3. Has either the IRS or state taxing authority contacted you? Yes  No 
  - f. If Yes, please provide copies of any correspondence you have received

## **Assets:**

1. Do you have a bank account? Yes  No  • If Yes, please provide copies of the bank statements for the last six months of bank statements for all accounts
2. Do you own any investments (stocks, bonds, mutual funds, etc) Yes  No  • Most recent statement for all investment accounts (Stocks, Mutual Funds, Trading Accounts)
3. Do you have any retirement accounts (IRA, 401(k), 403(b), etc)? Yes  No  • Copies of all 401(k) and 403(b) plan documents
  - Statements of value for all other investments, including documentation of loans against any investment
4. Do you own any virtual currency or have you owned any virtual currency in the last 6 years? Yes  No 
  - Statement of value of anything you currently own
  - If you previously owned virtual currency and sold it please confirm it was reported on your tax returns that were filed with the IRS. Yes  No

5. Do you own or have you owned any foreign assets, trusts or bank accounts in the last 6 years? Yes  No 
  - List any foreign assets currently owned
  - If it includes foreign bank or investment accounts, please provide the last 6 months of statements on all foreign accounts
  - If you sold or transferred the assets please confirm you reported the assets/transactions on your tax returns? Yes  No
6. Life Insurance • Statement showing the premium and cash value of life insurance
7. Do you own any real estate? Yes  No  If No go to #8 • Printouts for the value of any real estate owned (appraisal, Zillow, etc)
  - Recent mortgage statements for any property owned
  - Recent statement for credit lines/home equity loans secured by any real estate
8. Do you rent your home? Yes  No 
  - Lease agreement
  - Utility bills
  - Proof of rental payments for the last 6 months
9. Do you own 1 or more automobiles? Yes  No  • Kelly Blue Book printouts for value of each vehicle
  - Recent monthly statement of any loan balance and monthly payment
  - Recent monthly statement showing the lease payment and time remaining on the lease
10. Do you own any collectables (artwork, jewelry, collections, etc)? Yes  No  • Statement of value or appraisal for collectables
  - Copy of your homeowners or renter's insurance including riders.

***Income & Expenses:***

1. We need your current income for you and your spouse/partner/significant other you reside with/anyone who contributes to the household income (whether they are responsible or not). Please get us any of the following if they apply: • A current profit and loss for each business or rental activity
  - a. If you or your spouse are wage earners, your three most recent pay stubs
  - b. Proof of any social security income

- c. Proof of annuity or retirement income
  - d. Proof of any child support or alimony received
  - e. Proof of any other income or cash flow stream into the household
2. Last three months of utility bills
  3. Proof of your mortgage payment and balance. If you rent we need your current lease agreement
  4. Proof of monthly car payments, whether loan or lease, with the balance remaining
  5. Proof of health insurance and premium amount
  6. Proof of life insurance premiums
  7. Proof of disability insurance premiums
  8. Proof of any alimony or child support you or your spouse pay, including the divorce or separation agreement and court order
  9. Home equity statement
  10. Proof of any judgments and payment plans to secured creditors
  11. Proof of any payment plans with state taxing authorities
  12. Proof of student loan balances and payments
  13. Proof of current estimated tax payments (unless you are a wage earner, in which case they are reflected on your paystubs)
  14. Proof of out of pocket healthcare expenses, IF they exceed \$52/per person per month (or 2. \$114/month for anyone 65 or older)
  15. Proof of child/dependent care expense, such as daycare and after-school programs
  16. Proof of any other necessary expenses, such as mandatory union dues, restitution payments, etc.

## **IRS & State Tax Collection Document Checklist: Businesses**

{Please provide us all that apply for EACH business owned}

### ***General:***

1. Has the business filed all federal tax returns? Yes  No 
  - a. If No, which years remain unfiled?
  - b. Are the tax returns prepared?
2. Has the business filed all of its state tax returns? Yes  No 
  - c. If No, which states do you need to file in?
  - d. What tax years remain to be filed?
  - e. Are the tax returns prepared?
3. Has either the IRS or state taxing authority contacted the business? Yes  No 
  - f. If Yes, please provide copies of any correspondence you have received

### ***Business Information:***

#### ***Entity Information***

1. Name \_\_\_\_\_
2. Address: \_\_\_\_\_
3. Federal ID Number \_\_\_\_\_
4. Entity Type (Circle One): Sole Prop / LLC / Partnership / C Corp / S Corp / Trust / Estate
5. Does the business have employees?      Yes / No
  - If Yes please provide us with copies of the payroll information (number of employees, payroll tax returns and if the company is enrolled in EFTPS)
6. Does the business utilize a payment processor, like Paypal, Google, etc include virtual currency)      Yes / No

If Yes, list them \_\_\_\_\_

7. Does the business accept Credit Cards? Yes / No

If Yes, provide us the list of cards accepted by the business

8. Provide us with the names, addresses and ownership percentage of all the owners and officers of the business

9. Does the business utilize a payroll processor? Yes / No

10. Is the business a party to a lawsuit? Yes / No

11. Has the business ever filed bankruptcy? Yes / No

12. Do any related parties owe money to the business? Yes / No

13. Have any assets been transferred from the business within the last 10 years for less than fair market value? Yes / No

14. Do you anticipate an increase or decrease in income? Yes / No

If "Yes" explain why

### *Assets*

1. Cash: please provide the last 6 months of statements for all bank accounts

2. Receivables: provide a list of all the amounts owed to the business, by whom, how much and how old the receivable is

3. Lines of Credit: Provide statements for all lines of credit

4. Real Property: Provide a list of any real property owned, its Fair-Market Value, and provide statements showing the amounts owed and monthly mortgage balances.

5. Vehicles: List all of the vehicles owned by the business, including the year, make, model and mileage on the vehicles. Also provide statements for any loans outstanding on the vehicles

6. Furniture and Equipment: Provide a listing of all the business equipment owned by the business and any loans against it. If possible, please provide a depreciation schedule if you have one.
7. Business Debts: Please provide statements showing any balances due and monthly payment amounts.

***Income & Expenses:***

1. Please provide all of the following reports:
  - a. A profit and loss year-to-date
  - b. The tax returns for the last three years (or as many years as you have)
  - c. A current cash-flow statement, if you have one



November \_\_, 2020

Taxpayer's name  
Street Address  
City, State, Zip

Dear Taxpayer:

This letter is to confirm and specify the terms of our engagement with you and to clarify the nature and extent of the services we will provide. In order to ensure an understanding of our mutual responsibilities, we ask all clients to confirm the following arrangements.

We will prepare a federal Offer-in-Compromise ("OIC") from information that you will furnish us. We will not audit or otherwise verify the data you submit beyond the back-up documents you supply us to submit to the IRS the Collection Information Statements ("CIS") as part of the OIC, although it may be necessary to ask you for clarification of some of the information. We will furnish you with questionnaires and/or worksheets to guide you in gathering the necessary information. Your use of such forms will assist in keeping pertinent information from being overlooked.

It is your responsibility to provide all the information required for the preparation of complete and accurate financial forms for the OIC. You should retain all the original documents, canceled checks and other data that form the basis of the information for the CIS forms. These may be necessary to prove the accuracy and completeness of the forms to the IRS. You have the final responsibility for the information reported on the CIS forms and, therefore, you should review them carefully before you sign them.

Our fee for preparing and filing the OIC for the IRS will be a flat fee of \$5,000. This amount is payable prior to our beginning work. If you paid a consultation fee then it is our practice to reduce the flat fee for the consultation fee already paid. You will be responsible for the IRS fee for applying for the OIC and any OIC payment required with the OIC.

Our work in connection with the preparation of your OIC does not include any procedures designed to discover defalcations or other irregularities, should any exist. If requested we will render such accounting and bookkeeping assistance as determined to be necessary for preparation of the OIC, including missing tax returns, which will be a separate engagement and will be billed separately.

During the time your OIC is pending, and if accepted, for the five years following you will be required to maintain your tax compliance, which means that all tax returns are filed timely (including extensions) and that all taxes are paid timely. Timely payment of taxes for self-

employed individuals means on a quarterly basis based upon the schedule laid out in the IRS 1040-ES Form and Instructions. For wage earners it means that you are having sufficient withholding taken so there will be no liability at the end of the year. For business clients it means your payroll taxes are deposited on schedule.

We are familiar with the OIC process and will do our best to obtain the result you want, however, the acceptance of an OIC is at the IRS's discretion, and because of that we cannot guarantee results.

Any tax refunds owed to you while the Offer is pending and for the year in which the Offer is accepted will be kept by the IRS. Also, all tax attributes (capital gains carryovers, net operating losses, etc) you have will be reduced to zero as part of the OIC acceptance agreement.

You should be aware that you are submitting the OIC, and signing the CIS forms that support it, under penalty of perjury. The IRS will consider the failure to disclose any assets of the creation of false information or documents a federal crime punishable by fine, incarceration, or both. The IRS Centralized Offer in Compromise Unit will investigate your Offer and the information provided. It is therefore critical that what you provide be accurate. You should also know that as part of the investigation process for your OIC the IRS may review your tax returns and may refer your case to the examination division for an audit.

Our fee for the preparation of the OIC is limited to the OIC submission and review process. You are responsible for any application fees and payments toward the OIC. If the OIC is rejected you will be provided thirty days to file an Appeal. We often find we need to go to Appeals to get the OIC accepted. Any decision to go to Appeals will be done in conjunction with you and these services will be billed based upon the amount of time required at standard billing rates plus out-of-pocket expenses. We retain the right to request funds be paid in as a retainer up front to cover this work, and all invoices are due and payable upon presentation.

If the foregoing fairly sets forth your understanding, please sign the enclosed copy of this letter in the space indicated and return it to our office. However, if there are other services you expect us to perform, please inform us so we can correct and update this letter.

We want to express our appreciation for this opportunity to work with you.

SINCERELY,

YOUR NAME

CLIENT SIGNATURE

Accepted By: \_\_\_\_\_

Date: \_\_\_\_\_

## Power of Attorney and Declaration of Representative

▶ Go to [www.irs.gov/Form2848](http://www.irs.gov/Form2848) for instructions and the latest information.

**For IRS Use Only**

Received by: \_\_\_\_\_  
 Name \_\_\_\_\_  
 Telephone \_\_\_\_\_  
 Function \_\_\_\_\_  
 Date        /        /

**Part I Power of Attorney**

**Caution:** A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

**1 Taxpayer information.** Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address	Taxpayer identification number(s)	
	Daytime telephone number	Plan number (if applicable)

hereby appoints the following representative(s) as attorney(s)-in-fact:

**2 Representative(s)** must sign and date this form on page 2, Part II.

Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
<b>Check if to be sent copies of notices and communications</b> <input type="checkbox"/>	
Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
<b>Check if to be sent copies of notices and communications</b> <input type="checkbox"/>	
Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
<b>(Note: IRS sends notices and communications to only two representatives.)</b>	
Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
<b>(Note: IRS sends notices and communications to only two representatives.)</b>	

to represent the taxpayer before the Internal Revenue Service and perform the following acts:

**3 Acts authorized (you are required to complete line 3).** Except for the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)

**4 Specific use not recorded on the Centralized Authorization File (CAF).** If the power of attorney is for a specific use not recorded on CAF, check this box. See Line 4. *Specific Use Not Recorded on CAF* in the instructions . . . . . ▶

**5a Additional acts authorized.** In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information):

Access my IRS records via an Intermediate Service Provider;  
 Authorize disclosure to third parties;       Substitute or add representative(s);       Sign a return; \_\_\_\_\_

Other acts authorized: \_\_\_\_\_

**b Specific acts not authorized.** My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability.  
 List any other specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b): \_\_\_\_\_

**6 Retention/revocation of prior power(s) of attorney.** The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this form. If you **do not** want to revoke a prior power of attorney, check here  **►**

**YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**

**7 Taxpayer declaration and signature.** If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, partnership representative (or designated individual, if applicable), executor, receiver, administrator, trustee, or individual other than the taxpayer, I certify I have the legal authority to execute this form on behalf of the taxpayer.

**► IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.**

Signature	Date	Title (if applicable)
Print name	Print name of taxpayer from line 1 if other than individual	

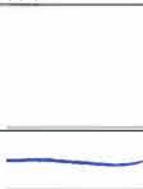
**Part II Declaration of Representative**

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;
- I am subject to regulations in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
  - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
  - b Certified Public Accountant—a holder of an active license to practice as a certified public accountant in the jurisdiction shown below.
  - c Enrolled Agent—enrolled as an agent by the IRS per the requirements of Circular 230.
  - d Officer—a bona fide officer of the taxpayer organization.
  - e Full-Time Employee—a full-time employee of the taxpayer.
  - f Family Member—a member of the taxpayer’s immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
  - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the IRS is limited by section 10.3(d) of Circular 230).
  - h Unenrolled Return Preparer—Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund (or prepared if there is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). **See Special Rules and Requirements for Unenrolled Return Preparers in the instructions for additional information.**
  - k Qualifying Student or Law Graduate—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student, or law graduate working in a LITC or STCP. See instructions for Part II for additional information and requirements.
  - r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

**► IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2.**

**Note:** For designations d–f, enter your title, position, or relationship to the taxpayer in the “Licensing jurisdiction” column.

Designation— Insert above letter (a–r).	Licensing jurisdiction (State) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable)	Signature	Date
				

# Account Transcript

Request Date: 04-16-2021  
 Response Date: 04-16-2021  
 Tracking Number:

FORM NUMBER: 1040  
 TAX PERIOD: Dec. 31, 2013

TAXPAYER IDENTIFICATION NUMBER: XXX-XX-8807  
 SPOUSE TAXPAYER IDENTIFICATION NUMBER: XXX-XX-6439

Joe & Mary Smith

<<<<POWER OF ATTORNEY/TAX INFORMATION AUTHORIZATION (POA/TIA) ON FILE>>>>

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE: 2,747.26  
 ACCRUED INTEREST: 47.77 AS OF: May 03, 2021  
 ACCRUED PENALTY: 0.00 AS OF: May 03, 2021

ACCOUNT BALANCE PLUS ACCRUALS  
 (this is not a payoff amount): 2,795.03

\*\* INFORMATION FROM THE RETURN OR AS ADJUSTED \*\*

EXEMPTIONS: 03  
 FILING STATUS: Married Filing Joint  
 ADJUSTED GROSS INCOME: 155,281.00  
 TAXABLE INCOME: 131,381.00  
 TAX PER RETURN: 23,782.00  
 SE TAXABLE INCOME TAXPAYER: 0.00  
 SE TAXABLE INCOME SPOUSE: 0.00  
 TOTAL SELF EMPLOYMENT TAX: 240.00

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER) Aug. 10, 2014  
 PROCESSING DATE Sep. 15, 2014

TRANSACTIONS

CODE	EXPLANATION OF TRANSACTION	CYCLE	DATE	AMOUNT
150	Tax return filed	20143505	09-15-2014	\$23,782.00
n/a	16221-623-03202-4			
806	W-2 or 1099 withholding		04-15-2014	-\$20,040.00
670	Payment		04-08-2013	-\$200.00
460	Extension of time to file tax return ext. Date 10-15-2014		04-15-2014	\$0.00
766	Credit to your account		04-15-2014	-\$1,000.00
766	Credit to your account		04-15-2014	-\$819.00
276	Penalty for late payment of tax	20143505	09-15-2014	\$43.07
196	Interest charged for late payment	20143505	09-15-2014	\$21.80
971	Notice issued CP 0014		09-15-2014	\$0.00
971	Collection due process Notice of Intent to Levy -- issued		10-24-2014	\$0.00
971	Collection due process Notice of Intent to Levy -- issued		10-24-2014	\$0.00
971	Collection due process Notice of Intent to Levy -- return receipt signed		10-29-2014	\$0.00
971	Collection due process Notice of Intent to Levy -- return receipt signed		10-29-2014	\$0.00
530	Balance due account currently not collectable - not due to hardship		05-14-2015	\$0.00
480	Received offer in compromise		05-18-2016	\$0.00
482	Withdrawn offer in compromise		11-18-2016	\$0.00
971	First Levy Issued on Module		04-17-2017	\$0.00

971	Notice issued CP 071A		10-09-2017	\$0.00
196	Interest charged for late payment	20173805	10-09-2017	\$202.33
276	Penalty for late payment of tax	20173805	10-09-2017	\$387.67
971	Notice issued CP 071A		10-08-2018	\$0.00
196	Interest charged for late payment	20183805	10-08-2018	\$109.75
971	Notice issued CP 071A		10-07-2019	\$0.00
196	Interest charged for late payment	20193805	10-07-2019	\$140.17
971	Notice issued CP 071A		10-05-2020	\$0.00
196	Interest charged for late payment	20203805	10-05-2020	\$119.47
960	Appointed representative		03-10-2021	\$0.00

This Product Contains Sensitive Taxpayer Data

### Analysis

Assessed 9/15/2014  
10-Year CSED 9/15/2024

CDP Issued - 10/24/2014 +30 days

Offer-in-Compromise (5/18/2016 - 11/18/2016) +184 days

Days added to CSED: 214 days

**CSED Expires: 4/17/2025**

## 2023 Allowable Living Expenses National Standards

Expense	One Person	Two Persons	Three Persons	Four Persons
Food	\$466	\$777	\$936	\$1,123
Housekeeping supplies	\$47	\$80	\$85	\$90
Apparel & services	\$96	\$145	\$207	\$252
Personal care products & services	\$43	\$78	\$91	\$97
Miscellaneous	\$189	\$309	\$381	\$431
<b>Total</b>	<b>\$841</b>	<b>\$1,389</b>	<b>\$1,700</b>	<b>\$1,993</b>

More than four persons	Additional Persons Amount
For each additional person, add to four-person total allowance:	<b>\$356</b>



## 2023 Allowable Living Expenses Health Care Standards

	<b>Out of Pocket Costs</b>
Under 65	\$79
65 and Older	\$154

2023 Allowable Living Expenses Housing Standards

County	State Name	2023 Published ALE Housing Expense for a Family of 1	2023 Published ALE Housing Expense for a Family of 2	2023 Published ALE Housing Expense for a Family of 3	2023 Published ALE Housing Expense for a Family of 4	2023 Published ALE Housing Expense for a Family of 5
Saguache County	Colorado	\$1,371	\$1,610	\$1,697	\$1,892	\$1,923
San Juan County	Colorado	\$1,654	\$1,943	\$2,047	\$2,282	\$2,319
San Miguel County	Colorado	\$2,332	\$2,739	\$2,886	\$3,218	\$3,270
Sedgwick County	Colorado	\$1,227	\$1,442	\$1,519	\$1,694	\$1,721
Summit County	Colorado	\$2,216	\$2,602	\$2,742	\$3,057	\$3,107
Teller County	Colorado	\$1,707	\$2,005	\$2,113	\$2,356	\$2,394
Washington County	Colorado	\$1,641	\$1,927	\$2,031	\$2,265	\$2,301
Weld County	Colorado	\$2,030	\$2,384	\$2,512	\$2,801	\$2,846
Yuma County	Colorado	\$1,622	\$1,905	\$2,007	\$2,238	\$2,274
Fairfield County	Connecticut	\$2,952	\$3,468	\$3,654	\$4,074	\$4,140
Hartford County	Connecticut	\$2,162	\$2,540	\$2,676	\$2,984	\$3,032
Litchfield County	Connecticut	\$2,136	\$2,508	\$2,643	\$2,947	\$2,995
Middlesex County	Connecticut	\$2,279	\$2,676	\$2,820	\$3,144	\$3,195
New Haven County	Connecticut	\$2,245	\$2,636	\$2,778	\$3,097	\$3,147
New London County	Connecticut	\$2,089	\$2,453	\$2,585	\$2,882	\$2,929
Tolland County	Connecticut	\$2,172	\$2,551	\$2,688	\$2,997	\$3,046
Windham County	Connecticut	\$1,900	\$2,231	\$2,351	\$2,621	\$2,664
Kent County	Delaware	\$1,774	\$2,084	\$2,196	\$2,449	\$2,488
New Castle County	Delaware	\$1,910	\$2,243	\$2,364	\$2,636	\$2,678
Sussex County	Delaware	\$1,741	\$2,045	\$2,155	\$2,403	\$2,442
District of Columbia	District of Columbia	\$2,815	\$3,306	\$3,484	\$3,885	\$3,947
Alachua County	Florida	\$1,699	\$1,996	\$2,103	\$2,345	\$2,383
Baker County	Florida	\$1,539	\$1,808	\$1,905	\$2,124	\$2,158
Bay County	Florida	\$1,694	\$1,990	\$2,097	\$2,338	\$2,376
Bradford County	Florida	\$1,421	\$1,669	\$1,759	\$1,961	\$1,993
Brevard County	Florida	\$1,694	\$1,990	\$2,097	\$2,338	\$2,376
Broward County	Florida	\$2,193	\$2,576	\$2,714	\$3,026	\$3,075
Calhoun County	Florida	\$1,280	\$1,503	\$1,584	\$1,766	\$1,795
Charlotte County	Florida	\$1,630	\$1,914	\$2,017	\$2,249	\$2,285
Citrus County	Florida	\$1,338	\$1,572	\$1,656	\$1,846	\$1,876

<i>Allowable Transportation Expenses</i>		
<i>Public Transportation</i>		
<b>National</b>	\$218	
<i>Ownership Costs</i>		
	<b>One Car</b>	<b>Two Cars</b>
<b>National</b>	\$629	\$1,258
<i>Operating Costs</i>		
	<b>One Car</b>	<b>Two Cars</b>
<b>Northeast Region</b>	\$298	\$596
Boston	\$294	\$588
New York	\$379	\$758
Philadelphia	\$318	\$636
<b>Midwest Region</b>	\$225	\$450
Chicago	\$265	\$530
Cleveland	\$225	\$450
Detroit	\$315	\$630
Minneapolis-St. Paul	\$214	\$428
St. Louis	\$244	\$488
<b>South Region</b>	\$242	\$484
Atlanta	\$300	\$600
Baltimore	\$277	\$554
Dallas-Ft. Worth	\$288	\$576
Houston	\$312	\$624
Miami	\$364	\$728
Tampa	\$297	\$594
Washington, D.C.	\$294	\$588
<b>West Region</b>	\$264	\$528
Anchorage	\$208	\$416
Denver	\$279	\$558
Honolulu	\$243	\$486
Los Angeles	\$339	\$678
Phoenix	\$271	\$542
San Diego	\$322	\$644
San Francisco	\$301	\$602
Seattle	\$281	\$562

Department of the Treasury

Date of this Letter: NOV 6 2016

Internal Revenue Service  
Centralized OIC  
PO Box 9011 Stop 682  
Holtsville, NY 11742

Person to Contact:  
Mr. Exmployee  
Employee #: 0xxxxxxx  
Phone#: (866) 611-6191  
08:00am-08:00pm Mon-Fri

Taxpayer ID#: \*\*\*-\*\*-xxxx  
Offer Number: 1001xxxxxx

Taxpayer Name  
Taxpayer Address  
City, CT xxxxx

Dear Mrs. Taxpayer,

We received your Offer in Compromise. You will be contacted by 03/06/2017.

While investigating your offer, we will determine whether a notice of federal tax lien should be filed in order to protect the government's interests. If we determine to file a notice of federal tax lien we will provide you with notification within five days of the filing. You will have the opportunity to request a hearing with Appeals at which you may propose alternative methods for protecting the government's interest.

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.

Since

Process Examiner Manager

Enclosure:  
Publication 594  
Publication 1  
Copy of this letter  
cc:POA

WI Letter Combination (1-2015)

Department of the Treasury  
Internal Revenue Service  
Offer In Compromise Group 1100  
2888 Woodcock Blvd. Stop 313-D  
Atlanta, Ga 30341

Date of this Letter:  
Person to Contact:  
Name  
Employee #:1000xxxxxx  
Phone#: ( EXT.  
07:00am-04:30pm Mon-Thu  
Taxpayer ID#:\*\*-\*\*\*xxxx  
Offer Number:1001xxxxxx

TAXPAYER INC  
STREET  
CITY, STATE

Dear Mr. TAXPAYER,

We have investigated your offer dated 05/02/2016 in the amount of \$xx,000.00.

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.

Based on the financial information you submitted, we have determined you can pay the amount due in full.

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 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;

continued on next page

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 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. If you wish to discuss the filing of the notice of federal tax lien and any pre-filing Appeal

continued on next page

rights provided via the Collection Appeal Program (CAP), please contact the person named above. 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.

name  
Acting Group Manager

Enclosure: Worksheets  
Form 13711

cc:POA

SB Letter 238(AOIC) (9-2015)

Service employee - Staple the taxpayer's envelope here

Form **13711**  
(December 2017)

Department of the Treasury - Internal Revenue Service

# Request for Appeal of Offer in Compromise

**Provide the information required in the spaces below. You must sign and date this form.**

Taxpayer name			Taxpayer Identification Number		
Taxpayer name			Taxpayer Identification Number		
Mailing address			Tax form number		
City	State	ZIP Code	Tax period(s) ended		
Taxpayer's current daytime telephone number					
Name of authorized representative					
Mailing address			City	State	ZIP Code
Telephone number of authorized representative			Best time to call (during normal business hours)		

**If you disagree with a specific item shown on the Income and Expense Table and Assets and Equity table you received with your rejection letter, identify the specific item(s). In the space next to the disagreed item, provide a brief statement indicating why you don't agree with our determination (if the disagreed item is the value of future income, indicate that under "Disagreed Item," and provide an explanation under "Reason for Disagreement"). There is room for more entries on the back of this form, and you may use additional pages, if necessary. Attach supporting documents for each disagreed item you identify and indicate on them which issue they apply to. If you disagree with a reason for the rejection stated in our letter but not discussed on the Table, identify what statement you disagree with, the reason you disagree and attach any supporting documentation. Additional pages may be attached. If you do not agree with the Service's analysis of economic hardship or Effective Tax Administration, please provide an explanation with documentation. If possible, attach a copy of the rejection letter to this form.**

Disagreed item	Reason for disagreement (attach supporting documentation)

**Certification of Taxpayer:** Under penalties of perjury, I declare that to the best of my knowledge, the information contained herein is true, correct, and complete.

Signature of Taxpayer	Date signed	Signature of Taxpayer	Date signed
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**Certification for authorized representative:** Check the box that applies depending on whether you have personal knowledge.

- I declare that I have submitted the protest and accompanying documents and to the best of my knowledge, the facts stated in the protest and accompanying documents are true, correct, and complete.
- 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.

Signature of authorized representative (Attach a copy of your completed Form 2848, Power of Attorney and Declaration of Representative.)

Signature of authorized representative	Date signed
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Scan this QR Code with your smartphone or other device with a QR reader, or go to the website url shown, to view more information about completing this form and other Appeals processes online.

[www.irs.gov/compliance/appeals](http://www.irs.gov/compliance/appeals)



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Disagreed item

Reason for disagreement (*attach supporting documentation*)

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Disagreed item

Reason for disagreement (*attach supporting documentation*)

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Disagreed item

Reason for disagreement (*attach supporting documentation*)

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Disagreed item

Reason for disagreement (*attach supporting documentation*)

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Disagreed item

Reason for disagreement (*attach supporting documentation*)

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Disagreed item

Reason for disagreement (*attach supporting documentation*)

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Disagreed item

Reason for disagreement (*attach supporting documentation*)

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Disagreed item

Reason for disagreement (*attach supporting documentation*)

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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

Letter 5490 (Rev. 12-2015)  
Catalog Number 67202S

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

# 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

MAY 24 2017

Department of the Treasury

Date of this Letter:

Internal Revenue Service  
PO Box 9006, Stop 663  
Holtsville, NY 11742

Person to Contact:  
NAME  
Employee #:xxxxxxx  
Phone#: (631) 447-4279 EXT.  
07:00am-03:30pm Mon-Fri

Taxpayer ID#:\*\*\*-\*\*-xxxx  
Offer Number:1001xxxxxx

Taxpayer Name  
Taxpayer Address  
\_\_\_\_\_, CT Zip

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

Thank you for your payment. You have met the payment provisions for your Offer in Compromise contract. Please remember that we will apply any overpayments from the year we accepted your Offer in Compromise to the tax periods specified in your offer contract.

REMINDER: Compliance is an important part of your Offer in Compromise contract. You must file and pay your taxes timely for five years following the date we accepted the offer or during an extended installment offer payment period, whichever is later. If you don't comply, we will terminate your offer and reinstate the original amount of your liability, less payments made.

We are processing your lien release and it should be effective within 30 days.

If you write, please include your telephone number, the hours we can reach you, and a copy of this letter. Keep a copy of this letter for your records. We've enclosed an envelope for your convenience.

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.

Sincerely,



Name  
Tax Examining Technician

Enclosure:Envelope  
cc:POA

SB Letter 2908(SC/CG)(1-2000)

Exhibit 24