



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

{Please provide us all that apply}

Tax Returns - Last three years of tax returns

IRS Notices - Copies of any IRS notices, especially if received via certified mail

Assets:

1. Bank Accounts
 - Last six months of bank statements for all accounts
2. Investments
 - Most recent statement for all investment accounts (Stocks, Mutual Funds, Trading Accounts)
 - Most recent statement for all retirement accounts (IRA, 401(k), 403(b), etc)
 - Copies of all 401(k) and 403(b) plan documents
 - Statements of value for all other investments, including documentation of loans against any investment
3. Virtual Currency (Bitcoin)
 - Recent statement of any virtual currency you have, the amount and its current value
4. Foreign Assets, trusts or bank accounts
 - Last 6 months of statements on all accounts
5. Life Insurance
 - Statement showing the premium and cash value of life insurance
6. Real Estate
 - 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
7. Automobiles
 - 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

8. Collectables (artwork, jewelry, collections, etc)
 - 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
 - If you or your spouse are wage earners, your three most recent pay stubs
 - Proof of any social security income
 - Proof of annuity or retirement income
 - Proof of any child support or alimony received
 - 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 \$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.

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 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"/>
Check if to be sent copies of notices and communications <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"/>
Check if to be sent copies of notices and communications <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"/>
(Note: IRS sends notices and communications to only two representatives.) 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"/>
(Note: IRS sends notices and communications to only two representatives.) 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"/>

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	

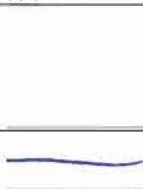
Part II Declaration of Representative

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
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** 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

2021 Allowable Living Expenses National Standards

Expense	One Person	Two Persons	Three Persons	Four Persons
Food	\$400	\$724	838	\$955
Housekeeping supplies	\$41	\$76	69	\$79
Apparel & services	\$92	\$150	191	\$259
Personal care products & services	\$42	\$76	72	\$89
Miscellaneous	\$148	\$266	303	\$358
Total	\$723	\$1,292	1,473	\$1,740

More than four persons	Additional Persons Amount
For each additional person, add to four-person total allowance:	\$341

2021 Allowable Living Expenses Housing Standards

County	State Name	2021 Published Housing and Utilities for a Family of 1	2021 Published Housing and Utilities for a Family of 2	2021 Published Housing and Utilities for a Family of 3	2021 Published Housing and Utilities for a Family of 4	2021 Published Housing and Utilities for a Family of 5
San Juan County	Colorado	1,533	1,800	1,897	2,115	2,149
San Miguel County	Colorado	2,094	2,459	2,591	2,889	2,936
Sedgwick County	Colorado	992	1,165	1,228	1,369	1,391
Summit County	Colorado	1,860	2,185	2,302	2,567	2,608
Teller County	Colorado	1,572	1,847	1,946	2,170	2,205
Washington County	Colorado	1,351	1,587	1,672	1,864	1,894
Weld County	Colorado	1,666	1,957	2,062	2,299	2,336
Yuma County	Colorado	1,381	1,622	1,709	1,906	1,936
Fairfield County	Connecticut	2,624	3,081	3,247	3,620	3,679
Hartford County	Connecticut	1,899	2,230	2,350	2,620	2,663
Litchfield County	Connecticut	1,887	2,217	2,336	2,605	2,647
Middlesex County	Connecticut	2,035	2,390	2,518	2,808	2,853
New Haven County	Connecticut	1,971	2,315	2,439	2,719	2,763
New London County	Connecticut	1,832	2,151	2,267	2,528	2,569
Tolland County	Connecticut	1,906	2,239	2,359	2,630	2,673
Windham County	Connecticut	1,681	1,975	2,081	2,320	2,358
Kent County	Delaware	1,499	1,760	1,855	2,068	2,102
New Castle County	Delaware	1,662	1,952	2,057	2,294	2,331
Sussex County	Delaware	1,501	1,763	1,858	2,072	2,105
District of Columbia	District of Columbia	2,409	2,829	2,981	3,324	3,377
Alachua County	Florida	1,459	1,714	1,806	2,014	2,046
Baker County	Florida	1,288	1,513	1,594	1,777	1,806
Bay County	Florida	1,438	1,689	1,780	1,985	2,017
Bradford County	Florida	1,150	1,350	1,423	1,587	1,612
Brevard County	Florida	1,407	1,652	1,741	1,941	1,973
Broward County	Florida	1,806	2,121	2,235	2,492	2,532
Calhoun County	Florida	1,075	1,262	1,330	1,483	1,507
Charlotte County	Florida	1,333	1,566	1,650	1,840	1,869
Citrus County	Florida	1,103	1,295	1,365	1,522	1,547
Clay County	Florida	1,420	1,668	1,758	1,960	1,992

2021 Allowable Living Expenses Health Care Standards

	Out of Pocket Costs
Under 65	\$68
65 and Older	\$142

2021 Allowable Living Expenses Transportation Standards

Public Transportation

National \$217

Ownership Costs

	One Car	Two Cars
National	\$533	\$1,066

Operating Costs

	One Car	Two Cars
Northeast Region	\$274	\$548
Boston	\$271	\$542
New York	\$355	\$710
Philadelphia	\$293	\$586
Midwest Region	\$201	\$402
Chicago	\$226	\$452
Cleveland	\$201	\$402
Detroit	\$305	\$610
Minneapolis-St. Paul	\$203	\$406
St. Louis	\$233	\$466
South Region	\$224	\$448
Atlanta	\$251	\$502
Baltimore	\$262	\$524
Dallas-Ft. Worth	\$277	\$554
Houston	\$309	\$618
Miami	\$379	\$758
Tampa	\$238	\$476
Washington, D.C.	\$247	\$494
West Region	\$242	\$484
Anchorage	\$203	\$406
Denver	\$267	\$534
Honolulu	\$210	\$420
Los Angeles	\$313	\$626
Phoenix	\$246	\$492
San Diego	\$280	\$560
San Francisco	\$267	\$534
Seattle	\$242	\$484

Offer in Compromise

▶ To: Commissioner of Internal Revenue Service

IRS Received Date

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 submit this offer to compromise the tax liabilities plus any interest, penalties, additions to tax, and additional amounts required by law for the tax type and period(s) marked in Section 1 or Section 2 below.

Did you use the Pre-Qualifier tool located on our website at http://irs.treasury.gov/oic_pre_qualifier/ prior to filling out this form

Yes No

Note: The use of the Pre-Qualifier tool is not mandatory before sending in your offer. However, it is recommended.

Include the \$205 application fee and initial payment (*personal check, cashier's check, or money order*) with your Form 656 unless you qualify for the Low-Income Certification. You must also include the completed Form 433-A (OIC) and/or Form 433-B (OIC) **and supporting documentation**. You should fill out either Section 1 or Section 2, but not both, depending on the tax debt you are offering to compromise.

Section 1 Individual Information (Form 1040 filers)

If you are a 1040 filer, an individual with personal liability for Excise tax, individual responsible for Trust Fund Recovery Penalty, self-employed individual, or individual personally responsible for partnership liabilities, you should fill out Section 1.

Your first name, middle initial, last name Joe the Mess	Social Security Number (SSN) 111 - 11 - 1111
If a joint offer, spouse's first name, middle initial, last name	Social Security Number (SSN) - -

Your home physical address (*street, city, state, ZIP code, county of residence*)

1 Main Street, Apt 1000, New Haven, CT

Your home mailing address (*if different from above or post office box number*)

Is this a new address Yes No

If yes, would you like us to update our records to this address Yes No

Your Employer Identification Number (*if applicable*)

Individual Tax Periods (If Your Offer is for Individual or Sole-Proprietor Tax Debt Only)

- 1040 Income Tax-Year(s) **2015, 2016, 2017, 2018, 2019**
- Trust Fund Recovery Penalty as a responsible person of (*enter business name*) _____
for failure to pay withholding and Federal Insurance Contributions Act taxes (Social Security taxes), for period(s) ending _____
- 941 Employer's Quarterly Federal Tax Return - Quarterly period(s) _____
- 940 Employer's Annual Federal Unemployment (FUTA) Tax Return - Year(s) _____
- Other Federal Tax(es) [specify type(s) and period(s)] _____

Note: If you need more space, use attachment and title it "Attachment to Form 656 dated _____." Make sure to sign and date the attachment.

Warning: The IRS will not compromise any amounts of restitution assessed by the IRS. Any liability arising from restitution is excluded from this offer. Also, the IRS will not compromise any liability for which an election under IRC § 965(i) is made; such liabilities are excluded from this offer. Any offer containing a liability for which payment is being deferred under IRC § 965(h)(1) can only be processed for investigation if an acceleration of payment under section 965(h)(3) and the regulations thereunder has occurred and no portion of the liability to be compromised resulted from entering into a transfer agreement under section 965(h)(3).

Low-Income Certification (Individuals and Sole Proprietors Only)

Do you qualify for Low-Income Certification? You qualify if your adjusted gross income, as determined by your most recently filed Individual Income Tax return (Form 1040) or your household's gross monthly income from Form 433-A(OIC) x 12, is equal to or less than the amount shown in the chart below based on your family size and where you live. If you qualify, you are not required to submit any payments or the application fee upon submission or during the consideration of your offer. If your business is other than a sole proprietor you cannot qualify for Low-Income Certification. The IRS will verify whether you qualify for Low-Income Certification.

Note: By checking one of the boxes below you are certifying that your adjusted gross income or your household's gross monthly income x 12 and size of your family qualify you for the Low-Income Certification.

- I qualify for the low-income certification because my adjusted gross income for my household's size is equal to or less than the amount shown in the table below.
- I qualify for the low-income certification because my household's size and gross monthly income x 12 is equal to or less than the income shown in the table below.

IF YOU QUALIFY FOR THE LOW-INCOME CERTIFICATION DO NOT INCLUDE ANY PAYMENTS WITH YOUR OFFER. However, if you elect to send in money and the Low-Income Certification box is checked, you MUST check ONE of the options listed below.

- Payment** - By checking this box I am requesting all money to be applied to my tax debt.
- Deposit** - By checking this box I am requesting all money to be treated as a deposit. If my offer is not accepted I request my deposit be applied to my tax liability (initial here _____). Failure to initial that my deposit be applied will result in refund of the deposit amount.

Please note that failure to check either box or checking both boxes above will result in all payments being applied to your tax debt and not returned to you. Do not complete deposit section on page 4 if you have checked the deposit section here.

Size of family unit	48 contiguous states, D.C., and U.S. Territories	Alaska	Hawaii
1	\$31,900	\$39,875	\$36,700
2	\$43,100	\$53,875	\$49,575
3	\$54,300	\$67,875	\$62,450
4	\$65,500	\$81,875	\$75,325
5	\$76,700	\$95,875	\$88,200
6	\$87,900	\$109,875	\$101,075
7	\$99,100	\$123,875	\$113,950
8	\$110,300	\$137,875	\$126,825
For each additional person, add	\$11,200	\$14,000	\$12,875

Section 2 Business Information (Form 1120, 1065, etc., filers)

If your business is a Corporation, Partnership, LLC, or LLP and you want to compromise those tax debts, you must complete this section. You must also include all required documentation including the Form 433-B (OIC), a \$205 application fee, and initial payment.

Business name _____

Business physical address (street, city, state, ZIP code) _____

Business mailing address (street, city, state, ZIP code) _____

Employer Identification Number (EIN) -	Name and title of primary contact	Telephone number () -
---	-----------------------------------	---------------------------

Business Tax Periods (If Your Offer is for Business Tax Debt Only)

- 1120 Income Tax-Year(s) _____
- 941 Employer's Quarterly Federal Tax Return - Quarterly period(s) _____
- 940 Employer's Annual Federal Unemployment (FUTA) Tax Return - Year(s) _____
- Other Federal Tax(es) [specify type(s) and period(s)] _____

Note: If you need more space, use attachment and title it "Attachment to Form 656 dated _____." Make sure to sign and date the attachment.

Section 3 Reason for Offer

- Doubt as to Collectibility** - I do not have enough in assets and income to pay the full amount.
- Exceptional Circumstances (Effective Tax Administration)** - I owe this amount and have enough in assets and income to pay the full amount, but due to my exceptional circumstances, requiring full payment would cause an economic hardship or collection of the full liability would undermine public confidence that the tax laws are being administered in a fair and equitable manner. I am submitting the written narrative below explaining my circumstances.

Explanation of Circumstances (Add additional pages, if needed) – The IRS understands that there are unplanned events or special circumstances, such as serious illness, where paying the full amount or the minimum offer amount might impair your ability to provide for yourself and your family. If this is the case and you can provide documentation to prove your situation, then your offer may be accepted despite your financial profile. If applicable, describe your special circumstances below and attach appropriate documents to this offer application.

I was unable to pay my taxes when I was self-employed. I now have a W-2 job and am in compliance. I liquidated my extra vehicles to generate the cash to resolve the tax debt

Section 4 Payment Terms

Check only one of the payment options below to indicate how long it will take you to pay your offer in full. You must offer more than \$0. The offer amount should be in whole dollars only.

Lump Sum Cash

- Check here if you will pay your offer in 5 or fewer payments within 5 or fewer months from the date of acceptance:

Enclose a check for 20% of the offer amount (waived if you met the requirements for Low-Income Certification) and fill in the amount(s) of your future payment(s).

Total offer amount	-	20% initial payment	=	Remaining balance
\$ 11,200	-	\$ 2,240	=	\$ 8,960
You may pay the remaining balance in one payment after acceptance of the offer or up to five payments, but cannot exceed 5 months.				
Amount of payment	\$	0 payable within	1	Month after acceptance
Amount of payment	\$	0 payable within	2	Months after acceptance
Amount of payment	\$	0 payable within	3	Months after acceptance
Amount of payment	\$	0 payable within	4	Months after acceptance
Amount of payment	\$	8,960 payable within	5	Months after acceptance

Periodic Payment

- Check here if you will pay your offer in full in 6 to 24 months

Enter the amount of your offer \$ _____

Note: The total months may not exceed a total of 24. For example, if you are requesting your payments extend for 24 months then your first payment is considered to be month 1 and your last payment is considered month 24. There will be 22 payments between the first and last month.

Enclose a check for the first month's payment (waived if you met the requirements for the Low-Income Certification).

The first monthly payment of \$ _____ is included with this offer then \$ _____ will be received on the _____ day of each month thereafter for _____ months with a final payment of \$ _____ to be paid on the _____ day of the _____ month.

You must continue to make these monthly payments while the IRS is considering the offer (waived if you met the requirements for Low-Income Certification). Failure to make regular monthly payments until you have received a final decision letter will cause your offer to be returned with no appeal rights.

IRS Use Only

- Attached is an addendum dated (insert date) _____ setting forth the amended offer amount and payment terms.

Section 5 Designation of Payment, Electronic Federal Tax Payment System (EFTPS), and Deposit

Designation of Payment

If you want your payment to be applied to a specific tax year and a specific tax debt, such as a Trust Fund Recovery Penalty, please tell us the tax year/quarter _____. If you do not designate a preference, we will apply any money you send to the government's best interest. If you want to designate any payments not included with this offer, you must designate a preference for each payment at the time the payment is made. However, you cannot designate the application fee or any payment after the IRS accepts the offer.

Note: Payments submitted with your offer cannot be designated as estimated tax payments for a current or past tax year.

Electronic Federal Tax Payment System (EFTPS)

List offer payments made through the [Electronic Federal Tax Payment System \(EFTPS\)](#) below.

Include the 15 digit Electronic Funds Transfer (EFT) Number with each payment.

Offer application fee \$205	Date	EFT number
Offer payment	Date	EFT number

Note: Any Offer Application Fee or initial payment made via EFTPS must be made the same date your offer is mailed.

Deposit

Do not complete if you have checked the Low-Income Certification in Section 1.

CAUTION: Do NOT designate the amounts sent in with your offer to cover the initial payment and application fee as "deposits." Doing so will result in the return of your offer without appeal rights.

If you are paying **more than** the initial payment with your offer and you want any part of that payment treated as a deposit, check the box below and insert the amount.

My payment of \$ _____ includes the \$205 application fee and \$ _____ for my first month's payment. I am requesting the additional amount of \$ _____ be held as a deposit.

If your offer is rejected, returned, or withdrawn please check one of the boxes below and let us know what you would like us to do with your deposit.

Return it to you (Initial here _____) Apply it to your tax debt (Initial here _____)

Your deposit will be returned to you, unless you indicated in the above check box that you want it applied to your tax debt.

Section 6 Source of Funds, Making Your Payment, Filing Requirements, and Tax Payment Requirements

Source of Funds

Tell us where you will obtain the funds to pay your offer

Liquidated assets _____

Making Your Payment

Include separate checks for the payment and application fee.

Make checks payable to the "United States Treasury" and attach to the front of your Form 656, Offer in Compromise. All payments must be in U.S. dollars. **Do not send cash.** Send a separate application fee with each offer; do not combine it with any other tax payments, as this may delay processing of your offer. You may also make payments through the [Electronic Federal Tax Payment System \(EFTPS\)](#). Your offer will be returned to you if the application fee and the required payment are not included, or if your check is returned for insufficient funds.

Filing Requirements

- I have filed all required tax returns and have included a complete copy of any tax return filed within 12 weeks of this offer submission
- I was not required to file a tax return for the following years _____

Note: Do not include original tax returns with your offer. You must either electronically file your tax return or mail it to the appropriate IRS processing office before sending in your offer.

Tax Payment Requirements (check all that apply)

- I have made all required estimated tax payments for the current tax year
- I am not required to make any estimated tax payments for the current tax year
- I have made all required federal tax deposits for the current quarter
- I am not required to make any federal tax deposits for the current quarter

Section 7**Offer Terms**

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

Terms, Conditions, and Legal Agreement

a) I request that the IRS accept the offer amount listed in this offer application as payment of my outstanding tax debt (including interest, penalties, and any additional amounts required by law) as of the date listed on this form. I authorize the IRS to amend Section 1 or Section 2 if I failed to list any of my assessed tax debt or tax debt assessed before acceptance of my offer. By submitting a joint offer, both signers grant approval to the Internal Revenue Service to disclose the existence of any separate liabilities owed.

b) I also authorize the IRS to amend Section 1 or Section 2 by removing any tax years on which there is currently no outstanding liability. I understand that my offer will be accepted, by law, unless IRS notifies me otherwise, in writing, within 24 months of the date my offer was received by IRS. I also understand that if any tax debt that is included in the offer is in dispute in any judicial proceeding that tax debt will not be included in determining the expiration of the 24-month period.

IRS will keep my payments, fees, and some refunds.

c) I voluntarily submit the payments made on this offer and understand that they will not be returned even if I withdraw the offer or the IRS rejects or returns the offer except as otherwise provided in subpart (h) of this section (regarding "deposit" amounts). Unless I designate how to apply each required payment in Section 5, the IRS will apply my payment in the best interest of the government, choosing which tax years and tax debts to pay off. The IRS will also keep my application fee unless the offer is not accepted for processing.

d) I understand that if I checked the Low-Income Certification in Section 1, then no payments are required. If I qualify for the Low-Income Certification and voluntarily submit payments, all money will be applied to my tax debt and will not be returned to me unless I designate it as a deposit. In making my deposit I do not have to designate any amounts to the application fee and my first month's payment.

e) The IRS will keep any refund, including interest, that I might be due for tax periods extending through the calendar year in which the IRS accepts my offer. I cannot designate that the refund be applied to estimated tax payments for the following year or the accepted offer amount. If I receive a refund after I submit this offer for any tax period extending through the calendar year in which the IRS accepts my offer, I will return the refund within 30 days of notification. The refund offset does not apply to offers accepted under the provisions of Effective Tax Administration public policy/equity or Doubt as to Collectibility with special circumstances based on public policy/equity considerations.

f) I understand that the amount I am offering may not include part or all of an expected or current tax refund, money already paid, funds attached by any collection action, or anticipated benefits from a capital or net operating loss.

g) The IRS will keep any monies it has collected prior to this offer. Under section 6331(k), the IRS may levy on my property and rights to property up to the time that the IRS official signs and acknowledges my offer as pending. The IRS may keep any proceeds arising from such a levy. No levy will be issued on individual shared responsibility payments. However, if the IRS served a continuous levy on wages, salary, or certain federal payments under sections 6331(e) or (h), then the IRS could choose to either retain or release the levy.

h) The IRS will keep any payments that I make related to this offer. I agree that any funds submitted with this offer will be treated as a payment unless I checked the box to treat any amount more than the required initial payment as a deposit. For other than Low-Income taxpayers, only amounts that exceed the mandatory payments can be treated as a deposit. A Low-Income taxpayer who has checked the deposit box is not required to make payments with the offer. I also agree that any funds submitted with periodic payments made after the submission of this offer and prior to the acceptance, rejection, or return of this offer will be treated as payments, unless I identify the amount more than the required payment as a deposit on the check submitted with the corresponding periodic payment. A deposit will be returned if the offer is rejected, returned, or withdrawn. I understand that the IRS will not pay interest on any deposit. If the IRS attempts to return a deposit once and it comes back as undeliverable then the IRS will apply the funds to my tax liability.

i) If my offer is accepted and my final payment is more than the agreed amount, the IRS will not return the difference, but will apply the entire payment to my tax debt.

Pending status of an offer and right to appeal

j) Once an authorized IRS official signs this form, my offer is considered pending as of that signature date and it remains pending until the IRS accepts, rejects, or returns my offer, or I withdraw my offer. An offer is also considered pending for 30 days after any rejection of my offer by the IRS, and during the time that any rejection of my offer is being considered by the Appeals Office. An offer will be considered withdrawn when the IRS receives my written notification of withdrawal by personal delivery or certified mail or when I inform the IRS of my withdrawal by other means and the IRS acknowledges in writing my intent to withdraw the offer.

k) I waive the right to an Appeals hearing if I do not request a hearing in writing within 30 days of the date the IRS notifies me of the decision to reject the offer.

Section 7 (Continued)**Offer Terms**

I must comply with my future tax obligations and understand I remain liable for the full amount of my tax debt until all terms and conditions of this offer have been met.

l) I will comply with all provisions of the internal revenue laws, including requirements to timely file tax returns and timely pay taxes for the five year period beginning with the date of acceptance of this offer and ending through the fifth year, including any extensions to file and pay. I agree to promptly pay any liabilities assessed after acceptance of this offer for tax years ending prior to acceptance of this offer that were not otherwise identified in Section 1 or Section 2 of this agreement. I also understand that during the five year period I cannot request an installment agreement for unpaid taxes incurred before or after the accepted offer. If this is an offer being submitted for joint tax debt, and one of us does not comply with future obligations, only the non-compliant taxpayer will be in default of this agreement. An accepted offer will not be defaulted solely due to the assessment of an individual shared responsibility payment.

m) I agree that I will remain liable for the full amount of the tax liability, accrued penalties and interest, until I have met all of the terms and conditions of this offer. Penalties and interest will continue to accrue until all payment terms of the offer have been met. If I file for bankruptcy before the terms and conditions of the offer are met, I agree that the IRS may file a claim for the full amount of the tax liability, accrued penalties and interest, and that any claim the IRS files in the bankruptcy proceeding will be a tax claim.

n) Once the IRS accepts my offer in writing, I have no right to challenge the tax debt(s) in court or by filing a refund claim or refund suit for any liability or period listed in Section 1 or Section 2, even if the IRS defaults or rescinds the offer.

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

o) If I fail to meet any of the terms of this offer, the IRS may revoke the certificate of release of federal tax lien and file a new notice of federal tax lien; levy or sue me to collect any amount ranging from one or more missed payments to the original amount of the tax debt (less payments made) plus penalties and interest that have accrued from the time the underlying tax liability arose. The IRS will continue to add interest, as required by section 6601 of the Internal Revenue Code, on the amount the IRS determines is due after default. I agree that if I provide false information or documents in conjunction with this offer or conceal my assets or my ability to pay, then the IRS may reopen my offer and exercise its discretion in the further treatment of the OIC, including a termination of the offer contract. If the IRS terminates my offer contract, I will be liable for the full amount of the tax liability, accrued penalties and interest.

I agree to waive time limits provided by law.

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

I understand the IRS may file a Notice of Federal Tax Lien on my property.

q) The IRS may file a Notice of Federal Tax Lien during consideration of the offer or for offers that will be paid over time. If the offer is accepted, the tax lien(s) for the periods and taxes listed in Section 1 will be released within 35 days after the final payment has been received and verified. The time it takes to transfer funds to the IRS from commercial institutions varies based on the form of payment. If I have not finished paying my offer amount, then the IRS may be entitled to any proceeds from the sale of my property. The IRS will not file a Notice of Federal Tax Lien on any individual shared responsibility debt.

Correction Agreement

r) I authorize the IRS, to correct any typographical or clerical errors or make minor modifications to my Form 656 that I signed in connection to this offer.

I authorize the IRS to contact relevant third parties in order to process my offer.

s) By authorizing the IRS to contact third parties, I understand that I will not be notified of which third parties the IRS contacts as part of the offer application process, including tax periods that have not been assessed, as stated in §7602 (c) of the Internal Revenue Code. In addition, I authorize the IRS to request a consumer report on me from a credit bureau.

I am submitting an offer as an individual for a joint liability.

t) I understand if the liability sought to be compromised is the joint and individual liability of myself and my co-obligor(s) and I am submitting this offer to compromise my individual liability only, then if this offer is accepted, it does not release or discharge my co-obligor(s) from liability. The United States still reserves all rights of collection against the co-obligor(s).

I understand the IRS Shared Responsibility Payment (SRP).

u) If your offer includes any shared responsibility payment (SRP) amount that you owe for not having minimum essential health coverage for you and, if applicable, your dependents per Internal Revenue Code Section 5000A - Individual shared responsibility payment, it is not subject to penalties (except applicable bad check penalty) or to lien and levy enforcement actions. However, interest will continue to accrue until you pay the total SRP balance due. We may apply your federal tax refunds to the SRP amount that you owe until it is paid in full.

I understand the IRS is required to make certain information public.

v) The IRS is required to make certain information, such as taxpayer name, city/state/zip, liability amount, and offer terms, available for public inspection and review for one year after the date of offer acceptance.

Section 8**Signatures**

Under penalties of perjury, I declare that I have examined this offer, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete.

Signature of Taxpayer/Corporation Name	Phone number	Today's date (mm/dd/yyyy)
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By checking this box you are authorizing the IRS to contact you at the telephone number listed above and leave detailed messages concerning this offer on your voice mail or answering machine.

Signature of Spouse/Authorized Corporate Officer	Phone number	Today's date (mm/dd/yyyy)
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By checking this box you are authorizing the IRS to contact you at the telephone number listed above and leave detailed messages concerning this offer on your voice mail or answering machine.

Section 9**Paid Preparer Use Only**

Signature of Preparer	Phone number	Today's date (mm/dd/yyyy)
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By checking this box you are authorizing the IRS to contact you at the telephone number listed above and leave detailed messages concerning this offer on your voice mail or answering machine.

Name of Paid Preparer	Preparer's CAF no. or PTIN
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Firm's name (or yours if self-employed), address, and ZIP code

If you would like to have someone represent you during the offer investigation, attach a valid, signed [Form 2848](#) with this application or a copy of a previously filed form. Form 2848 allows for representation and receipt of confidential information. You should also include the current tax year on the form, in the list of applicable years or periods.

[Form 8821](#) allows a third party to receive confidential information but they cannot represent you before the IRS in a Collection matter. If you would like a third party to receive confidential information on your behalf attach a copy if previously filed and include the current tax year on the 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 7(p).		
Signature of Authorized Internal Revenue Service 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 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 taxpayer 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 for the taxpayer submitting an offer, we request that you complete and sign Section 9 on Form 656, 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.

Collection Information Statement for Wage Earners and Self-Employed Individuals

Use this form if you are

- ▶ An individual who owes income tax on a Form 1040, U.S. Individual Income Tax Return
- ▶ An individual with a personal liability for Excise Tax
- ▶ An individual responsible for a Trust Fund Recovery Penalty
- ▶ An individual who is self-employed or has self-employment income. You are considered to be self-employed if you are in business for yourself, or carry on a trade or business.
- ▶ An individual who is personally responsible for a partnership liability (only if the partnership is submitting an offer)
- ▶ An individual who is submitting an offer on behalf of the estate of a deceased person

Note: Include attachments if additional space is needed to respond completely to any question. This form should only be used with the Form 656, Offer in Compromise.

Section 1 Personal and Household Information

Last name The Mess	First name Joe	Date of birth (mm/dd/yyyy) 01/01/1970	Social Security Number 111 - 11 - 1111
Marital status <input checked="" type="checkbox"/> Unmarried <input type="checkbox"/> Married If married, date of marriage (mm/dd/yyyy)	Home physical address (street, city, state, ZIP code) 1 Main Street, Apt 1000, New Haven, CT	Do you <input type="checkbox"/> Own your home <input checked="" type="checkbox"/> Rent <input type="checkbox"/> Other (specify e.g., share rent, live with relative, etc.)	
County of residence New Haven	Primary phone (203) xxx - xxxx	Home mailing address (if different from above or post office box number)	
Secondary phone () -	FAX number () -		

Provide information about your spouse.

Spouse's last name	Spouse's first name	Date of birth (mm/dd/yyyy)	Social Security Number - -
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Provide information for all other persons in the household or claimed as a dependent.

Name	Age	Relationship	Claimed as a dependent on your Form 1040	Contributes to household income
Joe Jr.	17	Son	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Lisa	15	Daughter	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
			<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
			<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

Section 2 Employment Information for Wage Earners

Complete this section if you or your spouse are wage earners and receive a Form W-2. If you or your spouse have self-employment income (that is you file a Schedule C, E, F, etc.) instead of, or in addition to wage income, you must also complete Business Information in Sections 4, 5, and 6.

Your employer's name Big Contractor USA	Pay period <input type="checkbox"/> Weekly <input type="checkbox"/> Bi-weekly <input checked="" type="checkbox"/> Monthly <input type="checkbox"/> Other	Employer's address (street, city, state, ZIP code) 1000 State Street, Bridgeport, CT
Do you have an ownership interest in this business <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	If yes, check the business interest that applies <input type="checkbox"/> Partner <input type="checkbox"/> Sole proprietor <input type="checkbox"/> Officer (complete Form 433-B (OIC))	
Your occupation	How long with this employer (years) (months)	
Spouse's employer's name	Pay period <input type="checkbox"/> Weekly <input type="checkbox"/> Bi-weekly <input type="checkbox"/> Monthly <input type="checkbox"/> Other	Employer's address (street, city, state, ZIP code)
Does your spouse have an ownership interest in this business <input type="checkbox"/> Yes <input type="checkbox"/> No	If yes, check the business interest that applies <input type="checkbox"/> Partner <input type="checkbox"/> Sole proprietor <input type="checkbox"/> Officer (complete Form 433-B (OIC))	
Spouse's occupation	How long with this employer (years) (months)	

Section 3

Personal Asset Information

Use the most current statement for each type of account, such as checking, savings, money market and online accounts, stored value cards (such as a payroll card from an employer), investment, retirement accounts (IRAs, Keogh, 401(k) plans, stocks, bonds, mutual funds, certificates of deposit) and virtual currency (such as Bitcoin, Ripple, Ethereum, etc.), life insurance policies that have a cash value, and safe deposit boxes. Asset value is subject to adjustment by IRS based on individual circumstances. Enter the total amount available for each of the following (if additional space is needed include attachments).

Round to the nearest dollar. Do not enter a negative number. If any line item is a negative number, enter "0".

Cash and Investments (domestic and foreign)

<input checked="" type="checkbox"/> Cash <input type="checkbox"/> Checking <input type="checkbox"/> Savings <input type="checkbox"/> Money Market Account/CD <input type="checkbox"/> Online Account <input type="checkbox"/> Stored Value Card				
Bank name Big Bank		Account number 1111111111111111		(1a) \$ \$6,000
<input type="checkbox"/> Checking <input type="checkbox"/> Savings <input type="checkbox"/> Money Market Account/CD <input type="checkbox"/> Online Account <input type="checkbox"/> Stored Value Card				
Bank name Big Bank Savings		Account number 2222222222222222		(1b) \$ 11,200
Total of bank accounts from attachment				(1c) \$
Add lines (1a) through (1c) minus (\$1,000) =				(1) \$ 11,200
Investment account <input type="checkbox"/> Stocks <input type="checkbox"/> Bonds <input type="checkbox"/> Other				
Name of Financial Institution		Account number		
Current market value		Minus loan balance		
\$ _____ X .8 = \$ _____		- \$ _____ =		(2a) \$
Investment account <input type="checkbox"/> Stocks <input type="checkbox"/> Bonds <input type="checkbox"/> Other				
Name of Financial Institution		Account number		
Current market value		Minus loan balance		
\$ _____ X .8 = \$ _____		- \$ _____ =		(2b) \$
<input type="checkbox"/> Virtual currency	Name of virtual currency wallet, exchange or digital currency exchange (DCE)	Email address used to set-up with the virtual currency exchange or DCE	Location(s) of virtual currency	
Type of virtual currency				
Current market value in U.S. dollars as of today				
\$ _____ X .8 = \$ _____ =				(2c) \$
Total investment accounts from attachment. [current market value minus loan balance(s)]				(2d) \$
Add lines (2a) through (2d) =				(2) \$ 0
Retirement account <input checked="" type="checkbox"/> 401K <input type="checkbox"/> IRA <input type="checkbox"/> Other				
Name of Financial Institution Vanguard 401K		Account number XXXXXXXXXXXX		
Current market value		Minus loan balance		
\$ 21,000 X .8 = \$ 16,800		- \$ 10,000 =		(3a) \$ 6,800
Total of retirement accounts from attachment. [current market value X .8 minus loan balance(s)]				(3b) \$
Add lines (3a) through (3b) =				(3) \$ 0

Note: Your reduction from current market value may be greater than 20% due to potential tax consequences/withdrawal penalties.

Cash value of Life Insurance Policies				
Name of Insurance Company		Policy number		
Current cash value		Minus loan balance		
\$ _____		- \$ _____ =		(4a) \$
Total cash value of life insurance policies from attachment				
\$ _____ - \$ _____ =				(4b) \$
Add lines (4a) through (4b) =				(4) \$ 0

Section 3 (Continued)

Personal Asset Information

Real property (enter information about any house, condo, co-op, time share, etc. that you own or are buying including any assets owned by your spouse if you live in a community property state)

Is your real property currently for sale or do you anticipate selling your real property to fund the offer amount

Yes (listing price) _____ No

Property description (indicate if personal residence, rental property, vacant, etc.)		Purchase date (mm/dd/yyyy)		
Amount of mortgage payment	Date of final payment	How title is held (joint tenancy, etc.)		
Location (street, city, state, ZIP code, county, and country)		Lender/Contract holder name, address (street, city, state, ZIP code) and phone		
Current market value		Minus loan balance (mortgages, etc.)		
\$ _____ X .8 = \$ _____		- \$ _____ (total value of real estate) =		(5a) \$
Property description (indicate if personal residence, rental property, vacant, etc.)		Purchase date (mm/dd/yyyy)		
Amount of mortgage payment	Date of final payment	How title is held (joint tenancy, etc.)		
Location (street, city, state, ZIP code, county, and country)		Lender/Contract holder name, address (street, city, state, ZIP code) and phone		
Current market value		Minus loan balance (mortgages, etc.)		
\$ _____ X .8 = \$ _____		- \$ _____ (total value of real estate) =		(5b) \$
Total value of property(s) from attachment [current market value X .8 minus any loan balance(s)]				
				(5c) \$
Add lines (5a) through (5c) =				(5) \$ 0

Vehicles (enter information about any cars, boats, motorcycles, etc. that you own or lease)

Vehicle make & model	Year	Date purchased	Mileage	
Ford F150	2019	6/1/2020	18,000	
<input checked="" type="checkbox"/> Lease	Name of creditor	Date of final payment	Monthly lease/loan amount	
<input type="checkbox"/> Loan	Ford Leasing	5/31/2023	\$ 575.00	
Current market value		Minus loan balance		
\$ _____ X .8 = \$ _____		- \$ _____ Total value of vehicle (if the vehicle is leased, enter 0 as the total value) =		
				(6a) \$ 0
				(6b) \$
(If line (6a) minus \$3,450 is a negative number, enter "0")				
				(6b) \$
Vehicle make & model	Year	Date purchased	Mileage	
<input type="checkbox"/> Lease	Name of creditor	Date of final payment	Monthly lease/loan amount	
<input type="checkbox"/> Loan			\$	
Current market value		Minus loan balance		
\$ _____ X .8 = \$ _____		- \$ _____ Total value of vehicle (if the vehicle is leased, enter 0 as the total value) =		
				(6c) \$
				(6d) \$
If you are filing a joint offer, subtract \$3,450 from line (6c) (If line (6c) minus \$3,450 is a negative number, enter "0") If you are not filing a joint offer, enter the amount from line (6c)				
				(6d) \$
Total value of vehicles listed from attachment [current market value X .8 minus any loan balance(s)]				(6e) \$
Total lines (6b), (6d), and (6e) =				(6) \$ 0

Section 3 (Continued) Personal Asset Information

Other valuable items (artwork, collections, jewelry, items of value in safe deposit boxes, interest in a company or business that is not publicly traded, etc.)

Description of asset(s)	
Current market value	Minus loan balance
\$ _____ X .8 = \$ _____	- \$ _____ =
(7a) \$	

Value of remaining furniture and personal effects (not listed above)

Description of asset	
Current market value	Minus loan balance
\$ _____ X .8 = \$ _____	- \$ _____ =
(7b) \$	
Total value of valuable items listed from attachment [current market value X .8 minus any loan balance(s)]	
(7c) \$	
Add lines (7a) through (7c) minus IRS deduction of \$9,790 =	
(7) \$ 0	

Do not include amount on the lines with a letter beside the number. Round to the nearest whole dollar. Do not enter a negative number. If any line item is a negative, enter "0" on that line.

Add lines (1) through (7) and enter the amount in Box A =

Box A
Available Individual Equity in Assets
\$ _____ 11,200

NOTE: If you or your spouse are self-employed, Sections 4, 5, and 6 must be completed before continuing with Sections 7 and 8.

Section 4 Self-Employed Information

If you or your spouse are self-employed (e.g., files Schedule(s) C, E, F, etc.), complete this section.

Is your business a sole proprietorship <input type="checkbox"/> Yes <input type="checkbox"/> No		Address of business (if other than personal residence)	
Name of business			
Business telephone number () -	Employer Identification Number	Business website address	Trade name or DBA
Description of business	Total number of employees	Frequency of tax deposits	Average gross monthly payroll \$
Do you or your spouse have any other business interests? Include any interest in an LLC, LLP, corporation, partnership, etc. <input type="checkbox"/> Yes (percentage of ownership:) Title <input type="checkbox"/> No		Business address (street, city, state, ZIP code)	
Business name	Business telephone number () -	Employer Identification Number	
Type of business (select one) <input type="checkbox"/> Partnership <input type="checkbox"/> LLC <input type="checkbox"/> Corporation <input type="checkbox"/> Other _____			

Section 5 Business Asset Information (for Self-Employed)

List business assets such as bank accounts, virtual currency (cryptocurrency), tools, books, machinery, equipment, business vehicles and real property that is owned/leased/rented. If additional space is needed, attach a list of items. Do not include personal assets listed in Section 3.

Round to the nearest whole dollar. Do not enter a negative number. If any line item is a negative number, enter "0".

<input type="checkbox"/> Cash <input type="checkbox"/> Checking <input type="checkbox"/> Savings <input type="checkbox"/> Money Market Account/CD <input type="checkbox"/> Online Account <input type="checkbox"/> Stored Value Card			
Bank name		Account number	
		(8a) \$	
<input type="checkbox"/> Cash <input type="checkbox"/> Checking <input type="checkbox"/> Savings <input type="checkbox"/> Money Market Account/CD <input type="checkbox"/> Online Account <input type="checkbox"/> Stored Value Card			
Bank name		Account number	
		(8b) \$	
<input type="checkbox"/> Virtual currency	Name of virtual currency wallet, exchange or digital currency exchange (DCE)	Email address used to set-up with the virtual currency exchange or DCE	Location(s) of virtual currency
Type of virtual currency			
Current market value in U.S. dollars as of today \$ _____ X .8 = \$ _____			(8c) \$
Total bank accounts from attachment			(8d) \$
Add lines (8a) through (8d) =			(8) \$ 0

Section 5 (Continued)

Business Asset Information (for Self-Employed)

Description of asset

Current market value	Minus loan balance	Total value (if leased or used in the production of income, enter 0 as the total value)	=	(9a) \$
\$ _____ X .8 = \$ _____	- \$ _____			
Description of asset:				
Current market value	Minus Loan Balance	Total value (if leased or used in the production of income, enter 0 as the total value)	=	(9b) \$
\$ _____ X .8 = \$ _____	- \$ _____			
Total value of assets listed from attachment [current market value X .8 minus any loan balance(s)]				(9c) \$
Add lines (9a) through (9c) =				(9) \$
IRS allowed deduction for professional books and tools of trade -				(10) \$ [4,890]
Enter the value of line (9) minus line (10). If less than zero enter zero. =				(11) \$

Notes Receivable

Do you have notes receivable Yes No

If yes, attach current listing that includes name(s) and amount of note(s) receivable

Accounts Receivable

Do you have accounts receivable, including e-payment, factoring companies, and any bartering or online auction accounts Yes No

If yes, provide a list of your current accounts receivable

Do not include amounts from the lines with a letter beside the number [for example: (9c)]. Round to the nearest whole dollar. Do not enter a negative number. If any line item is a negative, enter "0" on that line.

Add lines (8) and (11) and enter the amount in Box B =

Box B
Available Business Equity in Assets

\$ _____ 0

Section 6

Business Income and Expense Information (for Self-Employed)

If you provide a current profit and loss (P&L) statement for the information below, enter the total gross monthly income on line 17 and your monthly expenses on line 29 below. Do not complete lines (12) - (16) and (18) - (28). You may use the amounts claimed for income and expenses on your most recent Schedule C; however, if the amount has changed significantly within the past year, a current P&L should be submitted to substantiate the claim.

Period provided beginning _____ through _____

Round to the nearest whole dollar. Do not enter a negative number. If any line item is a negative number, enter "0".

Business income (you may average 6-12 months income/receipts to determine your gross monthly income/receipts)

Gross receipts	(12) \$
Gross rental income	(13) \$
Interest income	(14) \$
Dividends	(15) \$
Other income	(16) \$
Add lines (12) through (16) = (17) \$	

Business expenses (you may average 6-12 months expenses to determine your average expenses)

Materials purchased (e.g., items directly related to the production of a product or service)	(18) \$
Inventory purchased (e.g., goods bought for resale)	(19) \$
Gross wages and salaries	(20) \$
Rent	(21) \$
Supplies (items used to conduct business and used up within one year, e.g., books, office supplies, professional equipment, etc.)	(22) \$
Utilities/telephones	(23) \$
Vehicle costs (gas, oil, repairs, maintenance)	(24) \$
Business insurance	(25) \$
Current business taxes (e.g., real estate, excise, franchise, occupational, personal property, sales and employer's portion of employment taxes)	(26) \$
Secured debts (not credit cards)	(27) \$
Other business expenses (include a list)	(28) \$
Add lines (18) through (28) = (29) \$	

Round to the nearest whole dollar. Do not enter a negative number. If any line item is a negative, enter "0" on that line.

Subtract line (29) from line (17) and enter the amount in Box C =

Box C
Net Business Income

\$ _____ 0

Section 7**Monthly Household Income and Expense Information**

Enter your household's gross monthly income. Gross monthly income includes wages, social security, pension, unemployment, and other income. Examples of other income include but are not limited to: agricultural subsidies, gambling income, oil credits, rent subsidies, Uber & Lyft driver income, and Airbnb rentals etc. The information below is for yourself, your spouse, and anyone else who contributes to your household's income. The entire household includes spouse, non-liable spouse, significant other, children, and others who contribute to the household. This is necessary for the IRS to accurately evaluate your offer.

Monthly Household Income

Note: Entire household income should also include income that is considered not taxable and may not be included on your tax return.

Round to the nearest whole dollar.

Primary taxpayer					
Gross wages	Social Security	Pension(s)	Other income (e.g. unemployment)	Total primary taxpayer income =	
\$ 10,000	+ \$ _____	+ \$ _____	+ \$ _____		(30) \$ 10,000
Spouse					
Gross wages	Social Security	Pension(s)	Other Income (e.g. unemployment)	Total spouse income =	
\$ _____	+ \$ _____	+ \$ _____	+ \$ _____		(31) \$ _____
Additional sources of income used to support the household, e.g., non-liable spouse, or anyone else who may contribute to the household income, etc. List source(s) _____					(32) \$ _____
Interest, dividends, and royalties					(33) \$ _____
Distributions (e.g., income from partnerships, sub-S Corporations, etc.)					(34) \$ _____
Net rental income					(35) \$ _____
Net business income from Box C					(36) \$ _____
Child support received					(37) \$ _____
Alimony received					(38) \$ _____
Round to the nearest whole dollar. Do not enter a negative number. If any line item is a negative, enter "0" on that line.					Box D
Add lines (30) through (38) and enter the amount in Box D =					Total Household Income \$ 10,000

Monthly Household Expenses

Enter your average monthly expenses.

Note: For expenses claimed in boxes (39) and (45) only, you should list the full amount of the allowable standard even if the actual amount you pay is less. For the other boxes input your actual expenses. You may find the allowable standards at <http://www.irs.gov/Businesses/Small-Businesses-&Self-Employed/Collection-Financial-Standards>.

Round to the nearest whole dollar.

Food, clothing, and miscellaneous (e.g., housekeeping supplies, personal care products, minimum payment on credit card). A reasonable estimate of these expenses may be used					(39) \$ 723
Housing and utilities (e.g., rent or mortgage payment and average monthly cost of property taxes, home insurance, maintenance, dues, fees and utilities including electricity, gas, other fuels, trash collection, water, cable television and internet, telephone, and cell phone) 2,050 monthly rent payment					(40) \$ 2,500
Vehicle loan and/or lease payment(s)					(41) \$ 575
Vehicle operating costs (e.g., average monthly cost of maintenance, repairs, insurance, fuel, registrations, licenses, inspections, parking, tolls, etc.). A reasonable estimate of these expenses may be used					(42) \$ 274
Public transportation costs (e.g., average monthly cost of fares for mass transit such as bus, train, ferry, taxi, etc.). A reasonable estimate of these expenses may be used					(43) \$ _____
Health insurance premiums					(44) \$ 925
Out-of-pocket health care costs (e.g. average monthly cost of prescription drugs, medical services, and medical supplies like eyeglasses, hearing aids, etc.)					(45) \$ 68
Court-ordered payments (e.g., monthly cost of any alimony, child support, etc.)					(46) \$ 1,500
Child/dependent care payments (e.g., daycare, etc.)					(47) \$ _____
Life insurance premiums					(48) \$ 45
Current monthly taxes (e.g., monthly cost of federal, state, and local tax, personal property tax, etc.)					(49) \$ 2,500
Secured debts/Other (e.g., any loan where you pledged an asset as collateral not previously listed, government guaranteed student loan, employer required retirement or dues) List debt(s)/expense(s) _____					(50) \$ _____
Enter the amount of your monthly delinquent state and/or local tax payment(s). Total tax owed _____					(51) \$ 1,500
Round to the nearest whole dollar. Do not enter a negative number. If any line item is a negative, enter "0" on that line.					Box E
Add lines (39) through (51) and enter the amount in Box E =					Total Household Expenses \$ 10,039
Round to the nearest whole dollar. Do not enter a negative number. If any line item is a negative, enter "0" on that line.					Box F
Subtract Box E from Box D and enter the amount in Box F =					Remaining Monthly Income \$ -39

Section 8 Calculate Your Minimum Offer Amount

The next steps calculate your minimum offer amount. The amount of time you take to pay your offer in full will affect your minimum offer amount. Paying over a shorter period of time will result in a smaller minimum offer amount.

Note: The multipliers below (12 and 24) and the calculated offer amount (which included the amount(s) allowed for vehicles and bank accounts) do not apply if the IRS determines you have the ability to pay your tax debt in full within the legal period to collect.

Round to the nearest whole dollar.

If you will pay your offer in 5 or fewer payments within 5 months or less, multiply "Remaining Monthly Income" (Box F) by 12 to get "Future Remaining Income" (Box G). Do not enter a number less than \$0.

Enter the total from Box F \$ 0	X 12 =	Box G Future Remaining Income \$ 0
---	--------	--

If you will pay your offer in 6 to 24 months, multiply "Remaining Monthly Income" (Box F) by 24 to get "Future Remaining Income" (Box H). Do not enter a number less than \$0.

Enter the total from Box F \$ 0	X 24 =	Box H Future Remaining Income \$ 0
---	--------	--

Determine your minimum offer amount by adding the total available assets from Box A and Box B (if applicable) to the amount in either Box G or Box H.

Enter the amount from Box A plus Box B (if applicable) \$ 11,200	+	Enter the amount from either Box G or Box H \$ 0	=	Offer Amount Your offer must be more than zero (\$0). Do not leave blank. Use whole dollars only. \$ 11,200
--	---	--	---	--

If you cannot pay the Offer Amount shown above due to special circumstances, explain on the Form 656, Offer in Compromise, Section 3, Reason for Offer, Explanation of Circumstances. You must offer an amount more than \$0.

Section 9 Other Information

Additional information IRS needs to consider settlement of your tax debt. If you or your business are currently in a bankruptcy proceeding, you are not eligible to apply for an offer.

Are you a party to or involved in litigation (if yes, answer the following) Yes No

<input type="checkbox"/> Plaintiff	Location of filing	Represented by	Docket/Case number
<input type="checkbox"/> Defendant			
Amount of dispute \$	Possible completion date (mmddyyyy)	Subject of litigation	

Have you filed bankruptcy in the past 7 years (if yes, answer the following) Yes No

Date filed (mmddyyyy)	Date dismissed (mmddyyyy)	Date discharged (mmddyyyy)	Petition no.	Location filed
-----------------------	---------------------------	----------------------------	--------------	----------------

In the past 10 years, have you lived outside of the U.S. for 6 months or longer (if yes, answer the following) Yes No

Dates lived abroad: From (mmddyyyy) _____ To (mmddyyyy) _____

Are you or have you ever been party to any litigation involving the IRS/United States (including any tax litigation) Yes No

If yes and the litigation included tax debt, provide the types of tax and periods involved

Are you the beneficiary of a trust, estate, or life insurance policy (if yes, answer the following) Yes No

Place where recorded	EIN	
Name of the trust, estate, or policy	Anticipated amount to be received \$	When will the amount be received

Are you a trustee, fiduciary, or contributor of a trust Yes No

Name of the trust	EIN	
-------------------	-----	--

Do you have a safe deposit box (business or personal) (if yes, answer the following) Yes No

Location (name, address and box number(s))	Contents	Value \$
--	----------	-------------

In the past 10 years, have you transferred any assets, including real property, for less than their full value (if yes, answer the following) Yes No

List asset(s)	Value at time of transfer \$	Date transferred (mmddyyyy)	To whom or where was it transferred
---------------	---------------------------------	-----------------------------	-------------------------------------

Section 9 (Continued)**Other Information**

Do you have any assets or own any real property outside the U.S.

 Yes No

If yes, provide description, location, and value

Do you have any funds being held in trust by a third party

 Yes No

If yes, how much \$

Where

Section 10**Signatures****Under penalties of perjury, I declare that I have examined this offer, including accompanying documents, and to the best of my knowledge it is true, correct, and complete.**

 Signature of Taxpayer	Date (mm/dd/yyyy)
 Signature of Spouse	Date (mm/dd/yyyy)

Remember to include all applicable attachments listed below.

- Copies of the most recent pay stub, earnings statement, etc., from each employer.
- Copies of the most recent statement for each investment and retirement account.
- Copies of the most recent statement, etc., from all other sources of income such as pensions, Social Security, rental income, interest and dividends (including any received from a related partnership, corporation, LLC, LLP, etc.), court order for child support, alimony, royalties, and rent subsidies.
- Copies of individual complete bank statements for the three most recent months. If you operate a business, copies of the six most recent complete statements for each business bank account.
- Copies of the most recent statement from lender(s) on loans such as mortgages, second mortgages, vehicles, etc., showing monthly payments, loan payoffs, and balances.
- List of Accounts Receivable or Notes Receivable, if applicable.
- Verification of delinquent State/Local Tax Liability showing total delinquent state/local taxes and amount of monthly payments, if applicable.
- Copies of court orders for child support/alimony payments claimed in monthly expense section.
- Copies of Trust documents if applicable per Section 9.
- Documentation to support any special circumstances described in the "Explanation of Circumstances" on Form 656, if applicable.
- Attach a Form 2848, *Power of Attorney*, if you would like your attorney, CPA, or enrolled agent to represent you and you do not have a current form on file with the IRS. Make sure the current tax year is included.
- Completed and signed current Form 656.

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 <i>(during normal business hours)</i>		

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 <i>(attach supporting documentation)</i>

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
-----------------------	-------------	-----------------------	-------------

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
--	-------------



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

Disagreed item

Reason for disagreement (*attach supporting documentation*)

Disagreed item

Reason for disagreement (*attach supporting documentation*)

Disagreed item

Reason for disagreement (*attach supporting documentation*)

Disagreed item

Reason for disagreement (*attach supporting documentation*)

Disagreed item

Reason for disagreement (*attach supporting documentation*)

Disagreed item

Reason for disagreement (*attach supporting documentation*)

Disagreed item

Reason for disagreement (*attach supporting documentation*)

Disagreed item

Reason for disagreement (*attach supporting documentation*)



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