

Department of the Treasury

Date of this Letter: MAY 23 2014

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

Person to Contact:

Employee #: [REDACTED]
Phone#: [REDACTED] EXT.
08:00am-08:00pm Mon-Fri

Taxpayer ID#: ***-**- [REDACTED]

Offer Number: [REDACTED]

William [REDACTED]
[REDACTED]
Chicago, IL 60633

Dear Mr. [REDACTED],

We have accepted your offer in compromise signed and dated by you on 11/05/2013. 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.

We have applied a total of \$900.00 as payments toward your accepted offered amount. The last payment received was for \$900.00 received on 11/21/2013.

Please note that the conditions of the offer require you to timely file and pay all required taxes for five tax years (including any extensions). This will begin on the date shown in the upper right hand corner of this letter.

Additionally, please remember that the conditions of the offer include the provision that as additional consideration for the offer, we will retain any refunds or credits that you may be entitled to receive for 2014 or for earlier tax years. This includes refunds you receive in 2015 for any overpayments you made toward tax year 2014 or toward earlier tax years. These refunds or credits will be applied to your liability, not to your accepted offer amount. If a Notice of Federal Tax Lien was filed on your account, it will be released when the offer amount is paid in full. If the final payment is by credit or debit card, the Notice of Federal Tax Lien will not be released for up to 120 days from the date of the credit/debit payment.

If you are required to make any payments under this agreement, make your check or money order payable to the United States Treasury and send it to:

Internal Revenue Service
P.O. Box 24015
Fresno, CA 93779

continued on next page

Please send all other correspondence to:

Internal Revenue Service
PO Box 9006
Holtsville, NY 11742-9006

You must promptly notify the Internal Revenue Service of any change in your address or marital status. This will ensure we have the proper address to advise you of the status of your offer.

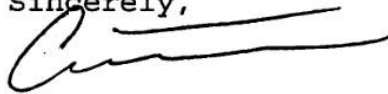
If you have submitted a joint offer with your spouse or former spouse and you personally are meeting or have met all the conditions of your offer agreement, but your spouse or former spouse fails to adhere to the conditions of the offer agreement, your offer agreement will not be defaulted.

If you fail to meet any of the terms and conditions of the offer, the Internal Revenue Service will issue a notice to default the agreement. If the offer is defaulted, the original tax including all penalties and interest will be due. After issuance of the notice the Internal Revenue Service 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.

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,



Mr. C. Peters
Offer Manager

Enclosure
cc:POA

WI Letter 673(AOIC) (3-2014)

AMENDED/REVISED OFFER # [REDACTED]

Department of the Treasury — Internal Revenue Service

Form **656**
(Rev. January 2014)

Offer in Compromise

Did you use the Pre-Qualifier tool located on our website at www.irs.gov prior to filling out this form?
 Yes No

Include the Application Fee and Payment (*personal check, cashier check, or money order*) with your Form 656. You must also include the completed Form 433-A (OIC) and/or 433-B (OIC) and supporting documentation.

Section 1 Your Contact Information

Your First Name, Middle Initial, Last Name William [REDACTED]	Social Security Number (SSN) [REDACTED] - [REDACTED] - [REDACTED]
If a Joint Offer, Spouse's First Name, Middle Initial, Last Name	Social Security Number (SSN) - -
Your Physical Home Address (Street, City, State, ZIP Code) [REDACTED] [REDACTED] [REDACTED], Chicago, IL [REDACTED]	
Mailing Address (if different from above or Post Office Box number)	
Business Name (if included in the offer)	
Business Address (Street, City, State, ZIP Code)	
Employer Identification Number (EIN) (EIN not included in offer)	

IRS Received Date

Section 2 Tax Periods

To: Commissioner of Internal Revenue Service

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 below:

- 1040 Income Tax-Year(s) 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012
- 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) _____
- Trust Fund Recovery Penalty as a responsible person of (enter corporation name) _____
for failure to pay withholding and Federal Insurance Contributions Act taxes (Social Security taxes), for period(s) ending _____
- 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 have insufficient assets and income to pay the full amount.
- Exceptional Circumstances (Effective Tax Administration)** - 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. I am submitting a written narrative 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. Describe your situation below and attach appropriate documents to this offer application.

Section 4 Low Income Certification (Individuals and Sole Proprietors Only)

Do you qualify for Low-Income Certification? You qualify if your gross monthly household income is less than or equal to 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 during the consideration of your offer. Businesses other than sole proprietorships do not qualify for the low income waiver.

Check here if you qualify for Low Income Certification based on the monthly income guidelines below.

Size of family unit	48 contiguous states and D.C.	Hawaii	Alaska
1	\$2,394	\$2,756	\$2,990
2	\$3,231	\$3,719	\$4,038
3	\$4,069	\$4,681	\$5,085
4	\$4,906	\$5,644	\$6,133
5	\$5,744	\$6,606	\$7,181
6	\$6,581	\$7,569	\$8,229
7	\$7,419	\$8,531	\$9,277
8	\$8,256	\$9,494	\$10,325
For each additional person, add	\$ 838	\$ 963	\$1,048