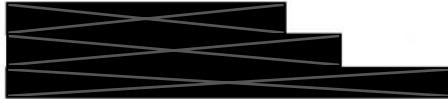




Department of the Treasury
Internal Revenue Service

AMC, COIC Unit, PO Box 30804
Memphis TN 38130-0804

In reply refer to: [REDACTED]
Mar. 09, 2026 LTR 6120C 0
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BODC: NOBOD



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Taxpayer identification number: ***-**- [REDACTED]
Form: 656

Dear Taxpayer:

We received your Form 656, Offer in Compromise. An offer examiner will contact you within 90 days from the date of this letter to let you know what action we're taking.

We suspended taking collection action while we evaluate your offer. If you receive or have received additional notices for the tax years included on your offer, please contact us at the number shown below.

If you submitted a periodic payment offer, you must continue to make these monthly payments while we consider your offer. If you don't make regular monthly payments, we'll return your offer and you won't have appeal rights. If you qualified for the Low-Income Certification in Section 1 of Form 656, Offer in Compromise, you don't have to make payments while we review your offer.

You must make all payments in U.S. dollars - electronically or by check. Do not send cash. You can pay through the Electronic Federal Tax Payment System (EFTPS), by visiting IRS.gov and doing the following:

- Select "Make a Payment"
- Select "Go to EFTPS"
- Select the "EFTPS" link
- Create an account by selecting "Enroll"
- Select option "Offer in Compromise - Subsequent Periodic Payment"

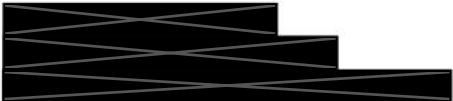
If you pay by check, make checks payable to the United States Treasury and attach them to the Form 656-PPV, Offer in Compromise - Periodic Payment Voucher. If we don't receive the required payments, we'll return your offer and you won't have appeal rights.

COMPLIANCE REMINDER

If you filed a Form 656, Offer in Compromise, you must continue to file and pay your taxes on time while we review your offer. If you're required to make estimated tax payments or federal tax deposits, we must receive them on time.

If you don't meet the compliance requirement:

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- 
- We won't consider your offer.
 - Your offer will be returned to you.
 - You won't have appeal rights.

You can get the forms or publications mentioned in this letter by visiting [IRS.gov/forms](https://www.irs.gov/forms), or by calling 800-TAX-FORM (800-829-3676).

If you have any questions, you can call 844-398-5025 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific time).

If you prefer, you can write to the office at the address at the top of the first page of this letter.

When you write, include a copy of this letter, and write your telephone number and the hours we can reach you.

Keep a copy of this letter for your records.

Thank you for your cooperation.