Department of the Treasury

INTERNAL REVENUE SERVICE
AMC-Stop 880
PO Box 30834
Memphis, TN 38130-0834

Date of this Letter: 07-08-26

Person to Contact:
[redacted]
Employee #: [redacted]
Phone#: 844-[redacted] EXT.
7:30AM-4:00PM Mon-Fri

Taxpayer ID#: ***-**-[redacted]
Offer Number: [redacted]

[redacted]

We accepted the Offer in Compromise (offer) you signed and dated on 05/19/2026. The acceptance date is the date of this letter. Our acceptance is subject to the terms and conditions on the enclosed, Form 656 Offer in Compromise.

We accepted your offer based on effective tax administration or doubt as to collectability with special circumstances. If you paid the application fee when you submitted your offer, we will apply it toward the amount of the offer. If you prefer we return the application fee instead, you must notify us in writing at the address below within 30 days from the date of this letter.

We applied $4.00 as payment toward your accepted offer. The last payment we received was for $4.00 on 10/28/2025.

The conditions of this offer require you to timely file and pay all required taxes for five tax years (including extensions). This requirement begins on the date of this letter.

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

Internal Revenue Service
ATTN: OIC
P.O. Box 219982
Kansas City, MO 64121

You may also make your payment electronically at IRS.gov/payments.

If we filed a Notice of Federal Tax Lien against you, we will release it when you pay the offer in full. If you make the final payment by credit or debit card, we won't be able to release the Notice of Federal Tax Lien for up to 120 days from the date of the credit or debit payment.

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Please send all other correspondence to:

Internal Revenue Service
PO Box 77
Memphis, TN 38101-0077

Immediately notify us of any change in your address or marital status to ensure we can contact you about the status of your offer.

If you and your spouse filed separate offers, and you meet or have met all the conditions of your offer, but your spouse or former spouse doesn't, your offer won't default.

If you don't meet the terms and conditions of your offer, we may issue a notice to default the agreement. If we issue the default notice, the original tax, including all penalties and interest, will be due immediately, less any payments made.

If we issue the default notice, we may:

- File suit to collect the entire unpaid balance,
- File suit or levy to collect the original tax liability plus interest and penalties, minus any payments we already received under the terms of this offer,
- Disregard the offer terms and apply payments made under the offer against the original tax liability.

If you have additional questions, you can contact the person listed at the top of this letter.

Sincerely,

[redacted]

[redacted]
Offer Examiner Manager

Enclosure
Copy of Form 656
cc:POA

WI Letter 5483 Accept (AOIC) (11-2021)

Section 3 Reason for Offer

Select only ONE of the three check boxes below.

[x] **Doubt as to Collectibility** - I do not have enough in assets and income to pay my full tax liability. I have offered the minimum offer amount calculated on Form 433-A(OIC) and/or Form 433-B(OIC).

Note: If you have special circumstances which would prevent you from paying the minimum offer amount calculated on Form 433-A (OIC) due to economic hardship, attach a **detailed explanation**.

[ ] **Effective Tax Administration - Economic Hardship** - I owe this tax liability and have enough in assets and income to pay my liability in full. Due to my special circumstances, requiring full payment would cause an economic hardship. (Only individuals qualify for this consideration). **Attach a detailed explanation.**

[ ] **Effective Tax Administration - Public Policy or Equity** - I owe this tax liability and have enough in assets and income to pay my liability in full. Due to my exceptional circumstances, collection of the full liability would undermine public confidence that the tax laws are being administered in an equitable manner. Example: A payroll service provider misappropriated taxes withheld from my employees. **Attach a detailed explanation.**

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

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

Submit payment of 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). Payment may be made electronically through the Electronic Federal Payment System or Individual Online Account. If not made electronically enclose a personal check, cashier's check, or money order with your offer.

Total offer amount	-	20% initial payment	=	Remaining balance
$ 20.00	-	$ 4.00	=	$ 16.00

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	$	payable within	1	Month after acceptance
Amount of payment	$	payable within	2	Months after acceptance
Amount of payment	$	payable within	3	Months after acceptance
Amount of payment	$	payable within	4	Months after acceptance
Amount of payment	$ 16	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.

Make your first month's payment through the Electronic Federal Payment System or Individual Online Account. If not made electronically, enclose a personal check, cashier's check, or money order with your offer for the first month's payment *(waived if you met the requirements for Low-Income Certification)*.

The first monthly payment of $ ______________ is included with this offer then $ ______________ will be paid on the *(pick number 1-28)* _____ 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. If you qualified under the Low-Income Certification and are not required to submit payments while the offer is under consideration, your first payment will be due 30 calendar days after acceptance of the offer, unless another date is agreed to in an amended offer.