



Department of the Treasury
Internal Revenue Service
Independent Office of Appeals
417 20th Street North
Birmingham, AL 35203

Date: 06/22/2026

Person to contact:

Name: [REDACTED]
Employee ID number: [REDACTED]
Telephone: (205) 761-4845
Fax: (866) 480-5177

Secure Messaging:



IRS.gov/connect
Secure Messaging
ID: [REDACTED]

Re:

Doubt as to Collectability Offer

Tax periods:

201512 201612 201712 201812 202212

Conference information:

Date: July 20, 2026

Time: 9:00 a.m. pacific time

We received your offer in compromise case and scheduled a conference

Dear [REDACTED]

The IRS rejected your offer in compromise proposal, and we received your case for consideration on January 27, 2026.

The IRS rejected your offer in compromise because your financial information showed you can pay more than your offer.

You're entitled to a conference.

You have the right to access the nonprivileged portion of the administrative file related to the disputed issues in your case. If you want access to the file, please contact me within 14 days from the date of this letter.

I scheduled the telephone conference shown above to discuss the reasons you disagree with the denial of your offer. I'll call your representative at (213) 291-9409.

Many taxpayers prefer to meet by telephone, but you or your representative can request a video conference or to meet in person if preferred. I can also work with you or your representative through the mail or secure messaging.

If the conference time above isn't convenient, or you'd prefer another type of conference, either you or your representative can call me within 14 days from the date of this letter. If you or your representative want to meet in person, we'll do our best to find a reasonably convenient location and time, but limits and restrictions may apply.

Review the disagreed items from your appeal request and any attached income, expense, and asset worksheets. Provide any additional information you'd like me to consider by July 9, 2026.

If you don't participate in the conference or respond to this letter, we'll decide on your offer in compromise based on the information we currently have.

The Appeals process

Appeals is independent from the IRS office that denied your offer in compromise. We review and resolve disputes in a fair and impartial manner by applying the law and judicial decisions to weigh the facts.

Communication with you is part of our review. Assist us by participating in scheduled conferences.

We may instruct the IRS to accept your offer or ask you to offer more to the IRS. We may also decide that an offer isn't a good solution.

We'll review the information in your file. We may ask for additional information if we need a clearer picture of your disputed issues. We may also ask Collection to review, verify, and provide their opinion on any new information you submit. We'll provide you with a copy of their review and give you an opportunity to respond. If we reach an agreement in your case, our office will send you a formal letter accepting your offer. This letter will include the terms and conditions of the accepted offer and the address to send your payments.

If we can't reach an agreement, we'll explain our decision and may allow you to change your offer to one we can accept. We'll explain your right to withdraw your offer and advise you that collection may resume immediately. If you don't withdraw your offer, we'll issue a formal letter sustaining the previous denial from the IRS. Our decision is not subject to review by any court. While your case is in Appeals, interest will continue to accrue on any unpaid balance. If the unpaid balance includes penalties, those penalties may also increase.

For more information about our process, refer to the enclosed Publication 4227, Overview of the Appeals Process.

Taxpayer rights and sources for assistance

The Internal Revenue Code (IRC) gives taxpayers specific rights. The Taxpayer Bill of Rights groups these into 10 fundamental rights. See IRC Section 7803(a)(3). IRS employees are responsible for being familiar with and following these rights. For additional information about your taxpayer rights, please see Publication 1, Your Rights as a Taxpayer, or visit [IRS.gov/taxpayer-bill-of-rights](https://www.irs.gov/taxpayer-bill-of-rights).

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS that helps taxpayers and protects taxpayers' rights. TAS can offer you help if your tax problem is causing a financial difficulty, you've tried but been unable to resolve your issue with the IRS, or you believe an IRS system, process, or procedure isn't working as it should. If you qualify for TAS assistance, which is always free, TAS will do everything possible to help you. To learn more, visit [TaxpayerAdvocate.IRS.gov](https://www.irs.gov/taxpayeradvocate) or call 877-777-4778.

Tax professionals who are independent from the IRS may be able to help you.

Low Income Taxpayer Clinics (LITCs) can represent low-income persons before the IRS or in court. LITCs can also help persons who speak English as a second language. Any services provided by an LTC must be for free or a small fee. To find an LTC near you:

- Go to [TaxpayerAdvocate.IRS.gov/litcmap](https://www.irs.gov/litcmap);
- Download IRS Publication 4134, Low Income Taxpayer Clinic List, available at [IRS.gov/forms](https://www.irs.gov/forms); or
- Call the IRS toll-free at 800-829-3676 and ask for a copy of Publication 4134.

State bar associations, state or local societies of accountants or enrolled agents, or other nonprofit tax professional organizations may also be able to provide referral.

If you have questions, contact me at the number at the top of this letter. If I can't help you, I can refer you to my manager, [REDACTED] at 4706392760.

IRS Secure Messaging allows you (and your authorized representative, if applicable) to communicate quickly and easily with me about your case. Please see the enclosed Publication 5437, IRS Independent Office of Appeals

Secure Messaging, for more information. To register for secure messaging, please visit **IRS.gov/connect** or scan the QR Code at the top of this letter and enter my Secure Messaging ID (not Employee ID) when you register.

You can also fax a response or more information to the fax number shown on the first page of this letter using either a fax machine or an online fax service. Protect yourself when sending digital data by understanding the fax services privacy and security policies.

Thank you for your cooperation.

Sincerely,



Appeals Officer

Enclosures:

Publication 4227

Publication 5437

cc: Logan E Allec