

Department of the Treasury

Date of this Letter: 12/04/2023

Internal Revenue Service  
1248 N. University Drive  
OIC - Stop 5250  
Plantation, FL 33322

Person to Contact:

D. Clegg

Employee #: [REDACTED]

Phone#: (912) [REDACTED]

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

Taxpayer Name:  
[REDACTED]

Offer Number: [REDACTED]

LEAH MCLAUGHLIN  
1001 WILSHIRE BLVD #1370  
LOS ANGELES, CA 90017

Attached is a copy of correspondence which was sent to your client. We are forwarding a copy to you per your client's instructions as indicated on Form 2848, Power of Attorney and Declaration of Representative, or on Form 8821, Tax Information Authorization.

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,

*Karen Holland*

Karen Holland  
Group Manager

Letter POA(AOIC)

cc: Taxpayer

Department of the Treasury

Internal Revenue Service  
1248 N. University Drive  
OIC - Stop 5250  
Plantation, FL 33322

Date of this Letter: 12/04/2023

Person to Contact:  
D. Clegg  
Employee #: [REDACTED]  
Phone#: [REDACTED] EXT.  
Fax#: (855) [REDACTED]  
07:30am-04:00pm Mon-Fri

Taxpayer ID#: \*\*\*-\*\*- [REDACTED]  
Offer Number: [REDACTED]

[REDACTED]  
[REDACTED]  
BROOKLYN, NY [REDACTED]

We have investigated your offer dated 10/17/2022 in the amount of \$100.00.

We are rejecting the offer for the following reason(s):

The amount offered is less than our evaluation of 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.

You may qualify for an installment agreement. An installment agreement is an arrangement that allows you to make monthly payments towards your tax liability. If you wish to discuss entering into an installment agreement, please contact the person whose name appears at the top of this letter within 30 days of the date of this letter. Interest and penalty will continue to accrue. To minimize the additional interest and penalty charges, you should remit all or part of the \$81,160.00 amount due.

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:

continued on next page

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;
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. 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.

or

2. 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

continued on next page

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 rights provided via the Collection Appeal Program (CAP), please contact the person named above within 15 days of the mail date of this letter. 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.

Sincerely,



Karen Holland  
Group Manager

Enclosure: Worksheets  
Form 13711

cc:POA

WI Letter 238(AOIC) (09-2022)

Form **656**  
(April 2022)

Department of the Treasury — Internal Revenue Service

## Offer in Compromise

**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 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/](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

[REDACTED]

Social Security Number (SSN)

[REDACTED] - [REDACTED] - [REDACTED]

If a joint offer, spouse's first name, middle initial, last name

[REDACTED]

Social Security Number (SSN)

- -

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

[REDACTED] Brooklyn NY [REDACTED]

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

Same as Home Address

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) 2013 2014 2015 2016 2017

☐ 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.** Generally these payments will not be returned and will be applied to the tax liability in the best interest of the government.

Size of family unit	48 contiguous states, D.C., and U.S. Territories	Alaska	Hawaii
1	\$32,200	\$40,225	\$37,050
2	\$43,550	\$54,425	\$50,100
3	\$54,900	\$68,625	\$63,150
4	\$66,250	\$82,825	\$76,200
5	\$77,600	\$97,025	\$89,250
6	\$88,950	\$111,225	\$102,300
7	\$100,300	\$125,425	\$115,350
8	\$111,650	\$139,625	\$128,400
For each additional person, add	\$11,350	\$14,200	\$13,050

**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.

**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 explain below and attach any documentation to this offer.

- ☐ **Effective Tax Administration** - I owe this amount and have enough in assets and income to pay this liability in full, but due to my special circumstances, requiring full payment would cause an economic hardship or be inequitable.

Select which circumstance applies below and attach additional documentation to this offer application as needed.

- ☐ Paying more than the amount offered would create a financial hardship. See below for my explanation. (Only individuals qualify for this consideration).

- ☐ The amount offered is based on my exceptional circumstances other than economic hardship. Collection of my full liability could undermine public confidence that the tax laws are being administered in a fair and equitable manner. *Example: A payroll service provider misappropriated taxes withheld from my employees.* See below for my 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 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
\$ 100.00	-	\$ 20.00	=	\$ 80.00
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		Month after acceptance
Amount of payment \$		payable within		Months after acceptance
Amount of payment \$		payable within		Months after acceptance
Amount of payment \$		payable within		Months after acceptance
Amount of payment \$	80.00	payable within		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. 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 or addendum.

**IRS Use Only**

- ☐ Attached to an addendum dated (insert date) \_\_\_\_\_ setting forth the amended offer amount and payment terms.

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

If you want your payment to be applied to a specific tax year and a specific tax debt, such as employment taxes or a Trust Fund Recovery Penalty, tell us the tax period/quarter \_\_\_\_\_. If you are not specific with your designation we will apply any money you send to the government's best interest. If you want to designate any future payments not included with this Form 656 while the offer is pending [see section 7(j) below] with the IRS, you must include the specific tax year and type of tax at the time each 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	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.

**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

The taxpayer will borrow the money from a family member.

**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 and two preceding quarters
- ☐ I am not required to make any federal tax deposits for the current quarter and two preceding quarters



**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.

<b>Signature of Taxpayer/Corporation Name</b> X [Redacted]	<b>Phone number</b> 213-279-7722	<b>Today's date (mm/dd/yyyy)</b> X 10/17/22
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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.

<b>Signature of Spouse/Authorized Corporate Officer</b> X [Redacted]	<b>Phone number</b> 213-279-7722	<b>Today's date (mm/dd/yyyy)</b> X 10/17/22
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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**

<b>Signature of Preparer</b> [Signature]	<b>Phone number</b> (213)279-7722	<b>Today's date (mm/dd/yyyy)</b> 10/17/22
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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.

<b>Name of Paid Preparer</b> Logan Dillon	<b>Preparer's CAF no. or PTIN</b> 0308-41279R
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**Firm's name (or yours if self-employed), address, and ZIP code**  
28368 Constellation Road #360  
Santa Clara, CA 95050

*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 9821 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 of 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).

<b>Signature of Authorized Internal Revenue Service Official</b> [Signature]	<b>Title</b> PE	<b>Date (mm/dd/yyyy)</b> 11/4/22
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**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.

Offer in Compromise Financial Analysis Report

Offer Number: [REDACTED]

Report Date: 11/02/2023

Assets/Equity Table

TIN: \*\*\*-\*\*-\*\*\*\*  
 State: NY  
 County: Kings  
 Entity Type: Ind/Joint 1040

Name Ctrl: [REDACTED]  
 Months Reported: 1  
 People in Household: 4

Assets

Asset Type	Taxpayer Fair Market Amt	IRS Fair Market Amt	DS%	Quick Sale Amt	Encumbrance Amt	Exemption Amt	Net Equity Amt
Checking Acct (s)	\$1,282.00	\$3,097.00	100	\$3,097.00	\$0.00	\$0.00	\$3,097.00
CHASE BANK [REDACTED]							

Net Equity in Assets: \$3,097.00



Entity TIN

\*\*\*\*\*



Total Asset / Net Monthly Income Calculation				
Entity Type	Assets	Income Type Used	Income	
Ind/Joist 1040	\$3,097.00	Gross Monthly	\$15,984.00	
			Total Monthly Income: =	\$15,984.00
			Less Household Expenses: -	\$13,648.00
Net Equity in Assets:	\$3,097.00	Total Net Monthly Income: =	\$3,336.00	
		Months of Future Income: x	74	
			Total Future Income: =	\$172,864.00
			Net Equity in Assets: +	\$3,097.00
			Amount That Could Be Paid: =	\$175,961.00
		Total Liability:	\$81,160.00	
		Original Offer Amount:	\$100.00	

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 (during normal business hours)	

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 (attach supporting documentation)

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
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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
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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](http://www.irs.gov/compliance/appeals)