

Department of the Treasury
Internal Revenue Service
OIC Group 43
501 W. Ocean Blvd., 2nd Floor
Long Beach, CA 90802

Date of this Letter: **DEC 28 2017**

Person to Contact:
Eureka McKay
Employee #:1000867365
Phone#:(901)546-4803 EXT.
8:00AM-8:00PM Mon-Fri

Taxpayer ID#:-*-*-6133
Offer Number:100141

JAMES L [REDACTED]
[REDACTED] CA [REDACTED] 8

Dear Mr. [REDACTED]

We have accepted the offer in compromise you signed and dated on 02/28/2017, as modified by an addendum dated 10/16/2017. The acceptance date is the date of this letter and our acceptance is subject to the terms and conditions on the enclosed Form 656, Offer in Compromise.

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

Under the conditions of the offer, we will keep any refunds or credits you may be entitled to for 2017 or for earlier tax years, including refunds you may be entitled to receive in 2018 for any overpayments you made toward tax year 2017 or earlier tax years. We will apply any refunds or credits to your liability, not to your accepted offer. 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.

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

Please send all other correspondence to:

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

You must promptly notify us of any change in your address or marital status to ensure we can communicate with you about the status of your offer.

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