

Department of the Treasury

Date of this Letter: **JAN 17 2017**

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

Person to Contact:  
Beverly Robinson  
Employee #:49-02054  
Phone#:(901)546-4803 EXT.  
8:00AM-8:00PM Mon-Fri

Taxpayer ID#:\*-\*-\*-\*0756  
Offer Number:100134

DAVID J & LIANE L

, TX

Dear Mr. & Mrs.

We have accepted the offer in compromise you signed and dated on 04/15/2016. The acceptance date is the date of this letter and 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 collectibility 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 that we refund the application fee instead, you must notify us in writing at the address below within 30 days from the date of this letter. If we refund your fee, you will owe the full amount of the offer we accepted.

We applied \$200.00 as payment toward your accepted offer. The last payment we received was for \$200.00 on 04/21/2016.

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.

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