

**JAN 19 2018**



**Department of the Treasury  
Internal Revenue Service  
Appeals Office**  
1040 Waverly Avenue  
Stop 906  
Holtsville, NY 11742

Date:

Person to contact:

Name: Sandra Martinez  
Employee ID Number: 1000178420  
Phone: 631-977-6443  
Fax: (855)277-8402  
Hours: 8:00 a.m. - 3:00 p.m.

Re:

Offer in Compromise

Tax periods ended:

12/2007 12/2008 12/2009 12/2010  
12/2011 12/2013

LILLIAN G [REDACTED]  
[REDACTED] IL [REDACTED]

Dear Lillian G [REDACTED]

We accepted your offer in compromise signed and dated by you on 12/29/2017. The date of acceptance is the date of this letter and our acceptance is subject to the terms and conditions on the enclosed Form 656, Offer in Compromise.

This offer includes a collateral agreement, with the terms included in the attachment to this letter.

Please note that the conditions of the offer require you to file and pay all required taxes for five tax years, beginning from the date of this letter.

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

IRS - OIC  
P.O. Box 24015  
Fresno, CA 93779

You must promptly notify the IRS of any change in your address or marital status. That way we'll have the correct address to advise you of your offer status.

If you submitted a joint offer with your spouse or former spouse and you personally are meeting or have met all the conditions of your offer agreement, but your spouse or former spouse fails to adhere to the conditions of the offer agreement, your offer agreement will not be defaulted.

If you fail to meet any of the terms and conditions of the offer, the IRS will issue a notice to default the agreement. If the offer defaults, the original tax including all penalties and interest will be due. After issuance of the notice the IRS may:

- Immediately file suit to collect the entire unpaid balance of the offer.
- Immediately file suit to collect an amount equal to the original amount of the tax liability as liquidating damages, minus any payments already received under the terms of this offer.
- Disregard the amount of the offer and apply all amounts already paid under the offer against the original amount of the tax liability.
- File suit or levy to collect the original amount of the tax liability.

Please remember that as a condition of the offer, we'll retain any refunds you may be entitled to receive for 2018, or earlier tax years. This includes refunds you receive in 2019 for any overpayments you made

**Letter 5490 (Rev. 8-2017)**  
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