



Department of the Treasury
Internal Revenue Service
Appeals Office
801 Broadway
Mail Stop 20
Nashville, TN 37203

Date: DEC 11 2019

Person to contact:
Name: Carl McAdams
Employee ID Number: 1000342498
Phone: 615-250-5584
Fax: 615-250-5261
Hours: 9:00 AM 3:00PM CST
Re:
Offer in Compromise
Tax periods ended:
12/2012

SPENCER C [REDACTED]
[REDACTED]
[REDACTED] AZ
[REDACTED]

Dear Spencer C [REDACTED]

We accepted your offer in compromise signed and dated by you on 01/27/2018. 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.

Please note that the conditions of the offer require you to comply with all provisions of the internal revenue law for five years, beginning from the date of this letter. During this period, which includes any extensions, you must timely file and pay all required taxes.

If you are required to make payments under this agreement, include your name, taxpayer identification number, address, and the tax years covered by this agreement on your check. 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 fail to meet any of the terms and conditions of the offer, the IRS may 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 a suit or lien (if not previously filed), or levy to collect the original amount of the tax liability, including interest and penalties, minus any payments already received under the terms of this offer.

Please remember that as a condition of the offer, we'll retain any refunds you may be entitled to receive for