



**Department of the Treasury  
Internal Revenue Service  
Independent Office of Appeals**  
401 West Peachtree Street, NW  
Stop 1100-D, Room 1455  
Atlanta, GA 30308-3510

Date: 7/6/2022

**Person to contact:**  
Name: Ismail G Farayare  
Employee ID Number: 1000847998  
Phone: 470-639-2725  
Fax: 877-590-8234  
Hours: 07:00 - 03:30

**Re:**  
Offer in Compromise

**Tax periods ended:**  
03/2009 12/2009 03/2010 06/2010  
09/2010 12/2010 03/2011 06/2011  
09/2011 12/2011 03/2012 06/2012  
09/2012 12/2012 03/2013 06/2013  
06/2016 06/2017 09/2017 12/2017  
03/2018 06/2018 09/2018 12/2018  
12/2016 12/2018 12/2012 12/2017  
06/2019 09/2019 12/2016 12/2018  
12/2012 12/2017

[REDACTED]  
[REDACTED] GA [REDACTED]

Dear [REDACTED]

We accepted your offer in compromise signed and dated by you on 05/11/2020 and as modified by an addendum or amended Form 656, Offer in Compromise, dated 02/23/2022. 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.

We applied a total of \$21960.00 as payment toward the accepted offer amount listed on the enclosed Form 656, Offer in Compromise. We received the last payment on 11/03/2021 for \$1098.00.

The IRS will not offset refunds and credits to the tax years you listed on Form 656. If applicable, we may issue any refund or credit you're entitled to after the acceptance date of this offer. If you want your refund or credit applied to your offer amount or liability, instead of issued to you, you must call the telephone number shown at the bottom of this letter. We'll apply any refunds or credits preceding the offer acceptance date to your liability, not to your accepted offer amount.

If we filed a Notice of Federal Tax Lien on your account we'll release it when you pay the offer amount in full. If you pay the final payment with a credit or debit card, we cannot release the Notice of Federal Tax Lien for up to 120 days from the date of the credit or debit payment.

The offer conditions require you to follow all internal revenue law provisions for five years, beginning from the date of this letter. During this period, which includes any extensions, you must timely file all required tax returns and pay all required taxes.

If you're required to make payments under this agreement, make your check or money order payable to the United States Treasury. Include your name, taxpayer identification number, address, and the tax periods covered by this agreement on your payment and send it to:

IRS - OIC  
P.O. Box 219982  
Kansas City, MO 64121

Promptly notify the Internal Revenue Service (IRS) of any marital status or address change so we can advise you of your offer status.

If you fail to meet any offer terms and conditions, the IRS may issue a notice to default the agreement. If the offer defaults, the original tax, including all penalties and interest accrued prior to and during the offer period, will be due. After issuing 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, minus any payments already received under the terms of this offer.
- Disregard the offer amount and apply all previous offer payments against the original amount of tax liability.
- File a suit, a lien (if not previously filed), or let [REDACTED] collect the original amount of the tax liability, including interest and penalties, minus any payments already received under the terms of this offer.

Our office will send your case to the centralized Offer in Compromise location in Memphis, TN for processing. It's your responsibility to keep a payment record and to monitor the remaining balance due of the offer terms. We'll apply any payments in excess of your offer amount toward your liability.

If you're unsure of your final payment amount, or have other questions, you can contact the IRS at 844-398-5025.

Sincerely,

[REDACTED]  
*Sharon Carr*  
Sharon Carr  
Director, Appeals Area 2

Enclosures:  
Form 656  
IRS Appeals Survey  
cc: William D McConnaughy