Case Closed -- Currently Not Collectible

We temporarily closed your collection case for the tax types and periods listed below. We determined you don't have the ability to pay the money you owe at this time.

Although we have temporarily closed your case, you still owe the money to the IRS. We may re-open your case in the future if your financial situation improves. Because you still owe money, we will continue to add penalties and interest to your account and it will be subject to other adjustments and offsets, such as applying future tax refunds to the amount you owe.

You don't need to take any action at this time. However, it is very important that you file all future tax returns and pay any amounts you owe on time. It is to your advantage to make voluntary payments towards the amount you owe, if possible, to minimize additional penalties and interest.

If you have any questions you can call us at 1-800-829-1040 (individuals) or 1-800-829-4933 (businesses). For non-case-related questions, you can visit our website at www.irs.gov.

Thank you for your cooperation.

Sincerely,

MARY KELLY
REVENUE OFFICER
Case Closed -- Currently Not Collectible

We temporarily closed your collection case for the tax types and periods listed below. We determined you don't have the ability to pay the money you owe at this time.

Although we have temporarily closed your case, you still owe the money to the IRS. We may re-open your case in the future if your financial situation improves. Because you still owe money, we will continue to add penalties and interest to your account and it will be subject to other adjustments and offsets, such as applying future tax refunds to the amount you owe.

You don't need to take any action at this time. However, it is very important that you file all future tax returns and pay any amounts you owe on time. It is to your advantage to make voluntary payments towards the amount you owe, if possible, to minimize additional penalties and interest.

If you have any questions you can call us at 1-800-829-1040 (individuals) or 1-800-829-4933 (businesses). For non-case-related questions, you can visit our website at www.irs.gov.

Thank you for your cooperation.

Sincerely,

JOSEPHINE RAMOS
ACTING MANAGER
Dear Taxpayer:

Thank you for your inquiry dated Aug. 17, 2016.

We are removing the penalty based on your explanation of why you filed your return late.

We charge interest on any unpaid tax, regardless of whether you had reasonable cause.

If you have questions, call us at 1-800-829-0115.

If you prefer, you can write to us at the address at the top of the first page of this letter.

When you write, include this letter and provide in the spaces below, your telephone number and the hours we can reach you.

Keep a copy of this letter for your records.

Telephone number (     )_______________________ Hours__________________

Thank you for your cooperation.
Notice of Case Resolution

We have closed your collection case. Based on our records, there are no taxes or tax returns currently due on this case for the tax types and periods listed below. We will reopen your case if warranted and will contact you if we do.

You don’t need to take any action at this time. However, it is very important that you file all future tax returns and pay any amounts you owe on time.

If you have any questions please call us at 1-800-829-1040 (individuals) or 1-800-829-4933 (businesses). For non-case-related questions, you can also check on our website at www.irs.gov.

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<th>Tax Period Ending</th>
<th>Tax Type</th>
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<td>12/31/2012</td>
<td>940</td>
<td>12/31/2013</td>
<td>940</td>
<td>12/31/2014</td>
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</table>

Letter 4222 (Rev. 2-2016)
Catalog Number: 50071P
We have accepted the offer in compromise you signed and dated on 07/01/2014. 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 applied $8,989.13 as payment toward your accepted offer. The last payment we received was for $452.00 on 03/10/2016.

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 2016 or for earlier tax years, including refunds you may be entitled to receive in 2017 for any overpayments you made toward tax year 2016 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

continued on next page
Dear [Name],

We have accepted the offer in compromise you signed and dated on 09/23/2014, as modified by an addendum dated 02/22/2016. 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.

We applied $1,400.00 as payment toward your accepted offer. The last payment we received was for $1,400.00 on 09/29/2014.

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 2016 or for earlier tax years, including refunds you may be entitled to receive in 2017 for any overpayments you made toward tax year 2016 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 9006
Holtsville, NY 11742-9006

continued on next page
Taxpayer Identification Number: [Redacted]

Tax Period(s): Dec. 31, 2011

Form: 1120S

Dear Taxpayer:

Thank you for your inquiry dated Feb. 02, 2016.

We are abating the penalty based on your explanation of why you filed your return late.

You may want to keep a copy of your explanation. If your return is selected for examination later, the examiner may review this decision about the penalty and ask for your explanation or additional information about it.

If you have any questions, please call us toll free at 1-800-829-0115.

If you prefer, you may write to us at the address shown at the top of the first page of this letter.

Whenever you write, please include this letter and, in the spaces below, give us your telephone number with the hours we can reach you.

Also, you may want to keep a copy of this letter for your records.

Telephone Number ( ( ) ) __________________________ Hours ____________________

Thank you for your cooperation.
Dear Ms. Morgan:

Thank you for the offer in compromise submitted on your client's behalf. The Code of Virginia, Title 58.1, Section 105 grants the Tax Commissioner the authority to accept an offer in compromise of a penalty, or to abate a penalty in its entirety, if such action is justified. This same section also grants the authority to accept an offer in compromise of taxes and associated interest only if the assessment is based upon a doubtful or disputed claim or if the liability is of doubtful collectibility. Based on the information you provided, your offer has been:

☑ Accepted as offered.

TERMS OF ACCEPTANCE:

- The Department will agree to settle the above liabilities for $1,000.00 due within 30 days.
- Upon timely receipt of the settlement amount, the remaining balance of $8,175.25 and any accrued interest will be waived.

PLEASE REFER ALL PAYMENTS AND QUESTIONS TO:

John Whitlow
Offer in Compromise Specialist
Post Office Box 546
Richmond, Virginia 23218-0546
(804) 225-4194

Sincerely,

John Whitlow
Offer in Compromise Specialist
Special Taxes and Services

Case #1-6055680064
We Adjusted Your Account

We made this adjustment because the amounts shown on your information returns (Forms W-2, Wage and Tax Statement; Forms 1099-R Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRA, Insurance Contracts; or Forms W-2G, Statement for Certain Gambling Winnings) didn't match the figures shown on your employment tax return(s) for the tax period shown above. This was explained in a letter we sent you earlier.

Adjustment Computation

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
<th>Percentage</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount You Owe On Account Before Adjustment</td>
<td>$64,360.18</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Decrease-Social Security Wages</td>
<td>$174,000.00</td>
<td>12.40%</td>
<td>$174,000.00 X 12.40%</td>
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<tr>
<td>Decrease-Medicare Wages</td>
<td>$174,000.00</td>
<td>02.90%</td>
<td>$174,000.00 X 02.90%</td>
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<td>Income Tax Withholding-Decrease</td>
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<tr>
<td>Total Tax-Decrease</td>
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<tr>
<td>Penalty Decrease</td>
<td>$10,511.16</td>
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<tr>
<td>Reduction of Interest Previously Charged</td>
<td>$7,414.06</td>
<td></td>
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<tr>
<td>Net Adjustment Credit</td>
<td></td>
<td></td>
<td>$66,534.18</td>
</tr>
</tbody>
</table>

Overpayment

Late Payment Penalty Removed

We removed the late payment penalty we previously charged you.

Status of Your Account (Exam)

This notice isn't the result of an examination of your return. We notify a taxpayer when we select his/her return for examination.

For tax forms, instructions and information visit www.irs.gov. (Access to this site will not provide you with your specific taxpayer account information.)
Dear [Redacted]

We accepted your offer in compromise signed and dated by you on June 11, 2015.

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 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
Notice of Case Resolution

We have closed your collection case. Based on our records, there are no taxes or tax returns currently due on this case for the tax types and periods listed below. We will reopen your case if warranted and will contact you if we do.

You don't need to take any action at this time. However, it is very important that you file all future tax returns and pay any amounts you owe on time.

If you have any questions please call us at 1-800-829-1040 (individuals) or 1-800-829-4933 (businesses). For non-case-related questions, you can also check on our website at www.irs.gov.

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<tr>
<td>941</td>
<td>12/31/2009</td>
<td>941</td>
<td>12/31/2011</td>
<td></td>
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</table>

Sincerely,

Ms. D. [Redacted]
Revenue Officer
I received an inquiry from your power of attorney Ms. Morgan requesting update regarding any possible civil penalty assertions. At this time, there are no civil penalties pending against you personally or intentions to assert the trust fund recovery penalty. Should this change, you will be notified in writing.

If you have any questions or need more information, please contact me at the address or the telephone number listed below:

Internal Revenue Service
5255 SNAPFINGER PARK DR
SUITE 160 STOP 306-D
DECATUR, GA 30035-4059

Phone#: (678)518-9423
Fax#: (678)518-9470

Sincerely,

[Signature]
REVENUE OFFICER
Employee ID#: [Redacted]

Potentially facing over $200K in trust fund penalties.
Dear Taxpayer:

Thank you for your recent inquiry of Mar. 12, 2015 that asked us to remove the failure to file and pay penalties.

We are pleased to inform you that your request to remove the failure to file and failure to pay penalties has been granted. However, this action has been taken based solely on the fact that this was the first time you were required to file a return. This type of penalty removal is a one-time consideration. The IRS will base decisions on removing any future Failure to File and Failure to Pay penalties on any information you provide that meets reasonable cause criteria. You should receive a notice of penalty adjustment within the next few weeks.

If you have any questions, please call us toll free at 1-800-829-0922.

If you prefer, you may write to us at the address shown at the top of the first page of this letter.

Whenever you write, please include this letter and, in the spaces below, give us your telephone number with the hours we can reach you. Also, you may want to keep a copy of this letter for your records.

Telephone Number (   ) ___________________ Hours ___________________
Thank you for your payment. You have met the payment provisions for your Offer in Compromise contract. Please remember that we will apply any overpayments from the year we accepted your Offer in Compromise to the tax periods specified in your offer contract.

REMINDER: Compliance is an important part of your Offer in Compromise contract. You must file and pay your taxes timely for five years following the date we accepted the offer or during an extended installment offer payment period, whichever is later. If you don't comply, we will terminate your offer and reinstate the original amount of your liability, less payments made.

If you write, please include your telephone number, the hours we can reach you, and a copy of this letter. Keep a copy of this letter for your records. We’ve enclosed an envelope for your convenience.

If you have any questions, please contact the person whose name and telephone number are shown in the upper right hand corner of this letter.

Sincerely,

[Signature]

Pat Edwards
Tax Examining Technician

Enclosure:Envelope
cc:POA

WI Letter 2508(3C/CG)(1-2000)
The lien for the following-named taxpayer was released pursuant to Internal Revenue Code (IRC) section 6325(a). I certify that the taxpayer has met one or more of the elements of IRS section 6323(j). The Internal Revenue Service therefore withdraws the Notice of Federal Tax Lien for these taxes and additions. The proper official in the office where the Notice of Federal Tax Lien was filed is authorized to update the records to show the withdrawal of the notice of lien for these taxes and additions.

Name of Taxpayer: [Redacted]

Residence: [Redacted]

<table>
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<tr>
<th>Form (a)</th>
<th>Period (b)</th>
<th>ID Number (c)</th>
<th>Assessed (d)</th>
<th>Refile Deadline (e)</th>
<th>Unpaid Balance (f)</th>
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<tr>
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<td>12/31/2006</td>
<td>[Redacted]</td>
<td>05/04/2009</td>
<td>06/03/2019</td>
<td>26,703.10</td>
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</tbody>
</table>

Total $ 172,872.40

This certificate was prepared and executed at SEATTLE, WA on this, the 30th day of July, 2014.
Dear [Name]

We have accepted your offer in compromise signed and dated by you on January 7, 2013. The date of acceptance is the date of this letter. Our acceptance is subject to the terms and conditions stated on the enclosed Form 656 Offer in Compromise.

Please note that the conditions of the offer require you to file and pay all required taxes for five years or until the offered amount is paid in full, whichever is longer. This will begin on the date of this letter. Additionally, please remember that the conditions of the offer include the provision that as additional consideration for the offer, we will retain any refunds or credits which you may be entitled to receive for 2014 or for earlier tax years. This includes refunds you receive in 2015 for any overpayments you made toward tax year 2014 or toward earlier tax years. The Notice of Federal Tax lien will be released when the payment terms of the offer agreement have been satisfied.

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:

    IRS - OIC
    PO Box 24015
    Fresno, CA 93779

You must promptly notify the Internal Revenue Service of any change in your address. This will ensure we have the proper address to advise you of the status of your offer.

If you have 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
Case Closed -- Currently Not Collectible

We have temporarily closed your collection case for the tax types and periods listed below. We have determined that you do not have the ability to pay the money you owe at this time.

Although we have temporarily closed your case, you still owe the money to the IRS. We may re-open your case in the future if your financial situation improves. Also, since you still owe money, we will continue to add penalties and interest to your account and it will be subject to other adjustments and offsets such as applying future tax refunds to the amount you owe.

You don't need to take any action at this time. However, it is very important that you file all future tax returns and pay any amounts you owe on time. Also, it is to your advantage to make voluntary payments towards the amount you owe, if possible, to minimize additional penalties and interest.

If you have any questions please call us at 1-800-829-1040 (individuals) or 1-800-829-4933 (businesses). For non-case-related questions, you can also check on our website at www.irs.gov.

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Letter 4223 (Rev. 4-2007)
Catalog Number: 50072A
Dear [Redacted]

We have accepted your offer in compromise signed and dated by you on 11/15/2013. 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 file and pay all required taxes for five tax years. This will begin on the date shown in the upper right hand corner of this letter.

Additionally, please remember that the conditions of the offer include the provision that as additional consideration for the offer, we will retain any refunds or credits that you may be entitled to receive for 2013 or for earlier tax years. This includes refunds you receive in 2014 for any overpayments you made toward tax year 2013 or toward earlier tax years. These refunds or credits will be applied to your liability, not to your accepted offer amount. If a Notice of Federal Tax Lien was filed on your account, it will be released when the offer amount is paid in full. If the final payment is by credit or debit card, the Notice of Federal Tax Lien will not be released for up to 120 days from the date of the credit/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 9006
Holtsville, NY 11742-9006

continued on next page
Dear

We have accepted your offer in compromise signed and dated by you on 01/14/2013. 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 file and pay all required taxes for five tax years. This will begin on the date shown in the upper right hand corner of this letter.

Additionally, please remember that the conditions of the offer include the provision that as additional consideration for the offer, we will retain any refunds or credits that you may be entitled to receive for 2013 or for earlier tax years. This includes refunds you receive in 2014 for any overpayments you made toward tax year 2013 or toward earlier tax years. These refunds or credits will be applied to your liability, not to your accepted offer amount. If a Notice of Federal Tax Lien was filed on your account, it will be released when the offer amount is paid in full. If the final payment is by credit or debit card, the Notice of Federal Tax Lien will not be released for up to 120 days from the date of the credit/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

continued on next page
Dear [Person's Name],

We have accepted your offer in compromise signed and dated by you on 03/18/2013. 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 have applied a total of $20.00 as payments toward your accepted offered amount. The last payment received was for $20.00 received on 03/26/2013.

Please note that the conditions of the offer require you to file and pay all required taxes for five tax years. This will begin on the date shown in the upper right hand corner of this letter.

Additionally, please remember that the conditions of the offer include the provision that as additional consideration for the offer, we will retain any refunds or credits that you may be entitled to receive for 2013 or for earlier tax years. This includes refunds you receive in 2014 for any overpayments you made toward tax year 2013 or toward earlier tax years. These refunds or credits will be applied to your liability, not to your accepted offer amount. If a Notice of Federal Tax Lien was filed on your account, it will be released when the offer amount is paid in full. If the final payment is by credit or debit card, the Notice of Federal Tax Lien will not be released for up to 120 days from the date of the credit/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

continued on next page
Dear Taxpayer:

This letter responds to your call on Mar. 21, 2014, about the unpaid balance for the tax periods shown above.

Case Closed - Currently Not Collectable

We determined that you can't pay the money you owe at this time. We temporarily closed your collection case for the tax periods listed above.

However, you still owe $22,509.42 to the IRS for the tax periods shown above. This amount includes penalty and interest calculated to Apr. 20, 2014. You will receive annual reminder notices, and we will continue to charge penalties and interest until you pay the amount you owe in full. In addition, we'll apply your future federal or state refunds to the amount you owe.

We will file a Notice of Federal Tax Lien to protect the government's interest.

Because you still owe money, we may re-open your case and resume collection activities in the future if your financial situation improves.

When you don't pay your taxes by the due date, we charge a penalty of 0.5% of the unpaid amount due per month, up to 25% of the amount due. The penalty increases to 1.0% for each month the tax remains unpaid, beginning 10 days after we issue a Notice of Intent to Levy (or seize your assets). We count part of a month as a full month. (Internal Revenue Code (IRC) Section 6651).

For more information on penalties and interest, you can review Notice 746, Information About Your Notice, Penalty, and Interest. You can get Notice 746 by calling 1-800-TAX-FORM (1-800-829-3676) or
Dear Taxpayer:

Thank you for your correspondence dated Nov. 27, 2013, on the unpaid balance for the tax periods shown above.

Case Closed - Currently Not Collectable

We determined that you can't pay the money you owe at this time. We temporarily closed your collection case for the tax periods listed above.

However, you still owe $65,961.71 to the IRS for the tax periods shown above. This amount includes penalty and interest calculated to Apr. 10, 2014. You will receive annual reminder notices, and we will continue to charge penalties and interest until you pay the amount you owe in full. In addition, we'll apply your future federal or state refunds to the amount you owe.

Because you still owe money, we may re-open your case and resume collection activities in the future if your financial situation improves.

When you don't pay your taxes by the due date, we charge a penalty of 0.5% of the unpaid amount due per month, up to 25% of the amount due. The penalty increases to 1.0% for each month the tax remains unpaid, beginning 10 days after we issue a Notice of Intent to Levy (or seize your assets). We count part of a month as a full month. (Internal Revenue Code (IRC) Section 6651).

For more information on penalties and interest, you can review Notice 746, Information About Your Notice, Penalty, and Interest. You can get Notice 746 by calling 1-800-TAX-FORM (1-800-829-3676) or visiting our website at www.irs.gov/formspubs.

We charge interest on unpaid tax from the date the tax return was due...
Dear [Name],

We have accepted your offer in compromise signed and dated by you on 12/18/2012. 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 file and pay all required taxes for five tax years. This will begin on the date shown in the upper right hand corner of this letter.

Additionally, please remember that the conditions of the offer include the provision that as additional consideration for the offer, we will retain any refunds or credits that you may be entitled to receive for 2013 or for earlier tax years. This includes refunds you receive in 2014 for any overpayments you made toward tax year 2013 or toward earlier tax years. These refunds or credits will be applied to your liability, not to your accepted offer amount. If a Notice of Federal Tax Lien was filed on your account, it will be released when the offer amount is paid in full. If the final payment is by credit or debit card, the Notice of Federal Tax Lien will not be released for up to 120 days from the date of the credit/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

continued on next page