



Scott Purvis, Director, Compliance Division

David M. Curry, State Revenue Commissioner



429

Letter ID: L18517 [REDACTED]
Issued Date: 08-Jun-2020
FEIN: 58-[REDACTED]

WILLIAM D. MCCONNAUGHY
3550 WATT AVE STE 140
SACRAMENTO CA 95821-2666

Re: Offer in Compromise Application; Case number [REDACTED]

| Tax Type(s): | From Period(s): | To Period(s): |
|-----------------|-----------------|---------------|
| Withholding Tax | 04/01/2006 | 12/31/2012 |
| Sales & Use Tax | 01/01/2007 | 09/30/2013 |

The Georgia Department of Revenue accepts your Offer in Compromise dated 13-Feb-2020. The date of acceptance will be the issued date of this letter. Please note that the terms and conditions contained in your Offer in Compromise application will apply.

Accordingly, the Department expects full payment of the \$70,000.00 offer amount within 60 days of the issue date of this letter. If you sent the \$100 application fee or any additional payments with your application, such amounts will be applied against the offer amount. Payment should be made by certified check or money order payable to the Georgia Department of Revenue and sent to my attention at the address shown above.

If we filed a state tax execution against you, an entry of satisfaction will be made on the pertinent execution docket as soon as reasonably possible after the offer amount is paid in full. If the final payment is by personal check or by credit or debit card, the state tax execution will not be released for up to 120 days from the date of such payment.

You must promptly notify the Department of a change in your address to ensure that we have the proper contact information to inform you of the status of your Offer in Compromise. The Department will retain any refunds or credits that you may be entitled to receive for tax periods prior to and including the year in which this Offer in Compromise is accepted. Those refunds or credits will be applied against your tax liability and will not be applied against the offer amount. Additionally, this Offer in Compromise does not cover any tax liability for tax types or periods not listed in your original application that are otherwise due or are subject to audit.

If you fail to meet any of the terms or conditions of the Offer in Compromise, the Department will issue a default notice. If you default, the original tax, including all penalties and interest, will be due. The Department will immediately (i) initiate, without further notice, all appropriate enforced collection activity, including levy and garnishment, to collect all outstanding tax liabilities; (ii) disregard the offer amount and apply all amounts already paid under the offer against the original amount of the tax liability; (iii) issue and record a tax execution for the original tax liability, if it has not already done so; and (iv) if necessary, personally assess any responsible parties of the business for the original amount of the trust fund tax liability.

To submit documentation electronically, go to <https://gtc.dor.ga.gov> and use L1851735536 as your document submission key.