



Department of the Treasury
Internal Revenue Service
Independent Office of Appeals
4330 Watt Avenue, SA 7890
Sacramento, CA 95821-7012

Date: 10/27/2022

Person to contact:

Name: Brandi A Bershell
Employee ID Number: 100024722
Phone: 916-974-5446
Fax: 866-291-7610
Hours: 8:00 am - 2:00 pm PST

Re:

Offer in Compromise

Tax periods ended:

1040 - 12/2014 12/2015 12/2016
12/2017 12/2018 12/2019
SRP - 12/2015 12/2017 12/2018

ALEXIS [REDACTED]
[REDACTED] CA [REDACTED]

Dear Alexis [REDACTED]

We accepted your offer in compromise signed and dated by you on 08/07/2020 and as modified by an addendum or amended Form 656, Offer in Compromise, dated 05/25/2022. 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.

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.

You owe a shared responsibility payment (SRP) because one or more members of your tax household didn't have minimum essential health coverage or qualify for coverage exemption, per Internal Revenue Code Section 5000A. The SRP amount that you owe is not subject to a Notice of Federal Tax Lien filing, a levy on your property, or the Failure to Pay penalty. However, we charge interest on unpaid SRP balances. We may also apply your federal tax refunds to the SRP balance until it's paid in full.

If you need health coverage, visit [healthcare.gov](https://www.healthcare.gov) to learn about available health insurance options for you and your family, how to purchase health insurance, and how you might qualify for financial assistance with the cost of insurance.

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 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.

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,



Kimberly A Lewis
Appeals Team Manager

Enclosures:
Form 656
IRS Appeals Survey

cc: William D McConaughy