Internal Revenue Service
Memphis Appeals Campus
PO Box 622
Stop 86-B
Memphis, TN 38101-0622

Date: APR 1 7 2014

KEITH D
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Department of the Treasury

Person to Contact:
  Sandra Rose
  Employee ID Number: 0202226
  Tel: 901-786-7597
  Fax: 855-708-3798
  Contact Hours: 7am - 3pm CT (M-F)
Refer Reply to:
  AP:CO:MEC:SLR
In Re:
  Offer in Compromise
SSN/EIN Number:
  561-25-
Tax Period(s) Ended:
  12/2008 12/2009 12/2010 12/2011

Dear Mr. Barber:

We have accepted your offer in compromise signed and dated by you on February 22, 2014.   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:

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IRS - OIC
PO Box 24015
Fresno, CA 93779

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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 spouse or former spouse fails to adhere to the conditions of the offer agreement, your offer agreement will not be defaulted.