

**Internal Revenue Service**  
Appeals Office  
Royal Palm One, Suite 350  
1000 South Pine Island Road  
Plantation, FL 33324

**Department of the Treasury**

**Person to Contact:**

W. Rubel  
Employee ID Number: 65-05846  
Tel: 954-423-7965  
Fax: 954-423-7939

Date: FEB 17 2012

**Refer Reply to:**

AP:FE:FLL:WJR

MATTHEW R & M

**In Re:**

Offer in Compromise

H 032

**SSN/EIN Number:**

018-5

**Tax Period(s) Ended:**

12/2004 12/2005 12/2006 12/2007

Dear Mr. & Mrs. P

We have accepted your offer in compromise signed and dated by you on January 14, 2012. 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 2012 or for earlier tax years. This includes refunds you receive in 2013 for any overpayments you made toward tax year 2012 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 spouse or former spouse fails to adhere to the conditions of the offer agreement, your offer agreement will not be defaulted.